DOMINION OF CANADA

# REPORT

OF THE

# AUDITOR GENERAL

FOR THE

YEAR ENDED MARCH 31

1932

VOLUME I



OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1933

DOMINION DU CANADA

# RAPPORT

DE

# L'AUDITEUR GÉNÉRAL

POUR

L'ANNÉE FINANCIÈRE TERMINÉE LE 31 MARS

1932

## VOLUME I

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# ANNUAL REPORT OF THE AUDITOR GENERAL

## INTRODUCTION

I have the honour to submit my report for the fiscal year ended March 31, 1932, in accordance with the requirements of the Consolidated Revenue and Audit Act, R.S., 1927.

## CONSOLIDATED REVENUE FUND

The following is a summarized statement of the Consolidated Revenue Fund transactions for the twelve months ended March 31, 1932:—

**REVENUE**

| | | |
|---|---|---|
| Ordinary Revenue | $ 329,709,056 28 | |
| Special Revenue | 7,028,100 70 | |
| Total | | $ 336,737,156 98 |

**EXPENDITURE**

| | | |
|---|---|---|
| Ordinary and Special Expenditure | 430,573,470 41 | |
| Transfer to Government Annuities Fund | 261,939 35 | |
| Amounts written off— | | |
| Loans to Soldier settlers | $ 180,172 96 | |
| Seed Grain and Relief Advances | 346,797 74 | |
| | 526,970 70 | |
| Total | | 431,362,380 46 |
| Excess of Expenditure over Revenue | | 94,625,223 48 |

*Revenue.*—The total revenue of $336,737,156.98 was $19,472,201.34 less than the amount received in the preceding year, $356,209,358.32.

The Ordinary Revenue does not include the following amounts disbursed out of and deducted from the gross revenue of certain departments, as shown in a statement on page 118 of this volume:—

| | |
|---|---|
| Post Office Department— | |
| Collections which were not deposited to the credit of the Receiver General as revenue but were applied directly to the payment of certain classes of postmasters, etc., under the authority of the Post Office Act (See Vol. II, Part "S", page 3) | $ 6,799,643 89 |
| Various Departments— | |
| Collections credited as Revenue but subsequently paid out as Refunds of Revenue, Drawbacks of Duties, etc | 12,579,690 52 |
| Total | 19,379,334 41 |

In addition to the above receipts on account of revenue, Refunds of Capital Expenditure of previous years, amounting to $157,184.97, were received and credited to Capital Account, and Refunds of Advances under Appropriation or Special Statutes amounting to $1,021,064.09, were also received and credited to Open Accounts. (See Statements on pages 116 and 117 of this report).

*Expenditure.*—The Grants made available and the Expenditure therefrom for the fiscal year ended March 31, 1932, were:—

| | | |
|---|---|---|
| GRANTS— | | |
| Appropriation Acts Nos. 2 to 5 of 1931 and No. 1 of 1932 | $ 267,489,781 04 | |
| Unexpended balances of Votes Nos. 292, 338, 389, 429 and 430 of 1930-31 brought forward by Orders in Council of March 31, April 10, May 15 and 30, 1931 | 127,594 66 | |
| Total | | $ 267,617,375 70 |
| *Deduct*—Unexpended balances of Grants | | 29,958,782 89 |
| EXPENDITURE UNDER GRANTS | | 237,658,592 81 |
| *Add*—Grants overexpended | | 3,815 24 |
| | | 237,662,408 05 |
| EXPENDITURE UNDER SPECIAL STATUTES | | 228,638,662 62 |
| Total | | 466,301,070 67 |
| *Less*— | | |
| Charged to Capital Account | 17,136,973 21 | |
| Loans and Advances charged to Open Accounts | 15,178,832 00 | |
| Securities purchased for Sinking Funds | 2,622,885 00 | |
| | | 34,938,690 21 |
| TOTAL CHARGES AGAINST CONSOLIDATED REVENUE FUND | | 431,362,380 46 |

Securities purchased for sinking funds during the year amounted to $3,834,-185.00, from which was deducted $1,211,300.00 for 1916-1931 War Loan Bonds, held in sinking funds and redeemed and cancelled on maturity which left the net amount of $2,622,885.00, as shown above. In order to conform with the practice followed by the Department of Finance, this item was not included in the total charges against the Consolidated Revenue Fund.

The total grants and expenditures for the year, compared with those for 1930-31, were as follows:—

| — | 1931-32 | 1930-31 | Increase or *Decrease |
|---|---|---|---|
| Grants under Appropriation Acts, etc. | $ 267,617,375 70 | $ 361,564,064 58 | $ *93,946,688 88 |
| *Less*—Unexpended Balances | 29,958,782 89 | 96,399,225 15 | * 66,440,442 26 |
| Expenditure under Grants | 237,658,592 81 | 265,164,839 43 | * 27,506,246 62 |
| *Add*—Expenditure in excess of Grants | 3,815 24 | 19,720 73 | * 15,905 49 |
| | 237,662,408 05 | 265,184,560 16 | * 27,522,152 11 |
| *Add*— Expenditure under Special Statutes | 228,638,662 62 | 193,079,611 25 | 35,559,051 37 |
| Total | 466,301,070 67 | 458,264,171 41 | 8,036,899 26 |

Governor General's Warrants.—Two special warrants of the Governor General totalling $35,000 were issued under authority of Sec. 42 (b) of the Consolidated Revenue and Audit Act. The amounts thus provided were subse-

quently included in Appropriation Act No. 1 of 1932, as Vote 311—Expenses of The Royal Commission on Transportation (Governor General's Warrants of December 9, 1931 and February 4, 1932). Although the statement of the Auditor General with regard to these warrants, called for by section 44 of the Consolidated Revenue and Audit Act, was laid before the House of Commons on February 4, 1932, it is now reported in compliance with section 50, subsection 2 of the Audit Act of 1931.

## AUDIT OF REVENUE

The following general statements of Revenue are given in this volume on the pages indicated.

Summarized Statement of Revenue (Ordinary and Special)—Page 115.

General Statement of Ordinary Revenue, showing Comparison of Net Revenue with that of 1930-31—Page 118.

Classification of Casual Revenue, by Departments, showing Comparison with 1930-31—Page 120.

The revenues collected by the various departments are given in the Departmental Summaries, pages 121 to 181 of this volume, with references to the relative details in Volume II.

In previous reports, under this heading, I made observations regarding the reclassification of certain items of General and Casual Revenue, but no changes have, as yet, been effected.

### Ordinary Revenue

The Ordinary Revenue for the year amounting to $329,709,056.28, was made up as follows: General Revenue, $322,290,506.86; Casual Revenue, $4,286,745.26; Fines and Forfeitures, $233,511.87; Premium, Discount and Exchange $2,898,292.29.

The amounts of gross and net ordinary revenue for the last three years were:—

| Fiscal Year | Gross Revenue | Deductions | Net Revenue |
|---|---|---|---|
| 1929-30 | $ 471,202,585 19 | $ 29,790,779 01 | $ 441,411,806 18 |
| 1930-31 | 378,452,438 37 | 28,865,139 70 | 349,587,298 67 |
| 1931-32 | 349,088,390 69 | 19,379,334 41 | 329,709,056 28 |

General Revenue.—Of the total General Revenue of $322,290,506.86 the Department of National Revenue collected $273,651,330.35, or nearly 85 per cent. The collections by that department for the last three years were:—

| Year | Customs Duties | Excise Duties and Taxes | Income and Business Profits Taxes | Total |
|---|---|---|---|---|
| 1929-30 | $ 179,429,920 46 | $ 128,444,844 56 | $ 69,194,026 68 | $ 377,068,791 70 |
| 1930-31 | 131,208,955 15 | 92,481,469 30 | 71,082,452 38 | 294,772,876 83 |
| 1931-32 | 104,132,677 35 | 108,261,253 20 | 61,257,399 80 | 273,651,330 35 |

The principal variations in the General Revenue for the year were in the following services:—

| Service | Increase | Decrease | Percentage |
|---|---|---|---|
| Customs Duties | | $ 27,076,277 80 | 21 |
| Excise Duties | | 9,091,946 03 | 16 |
| Excise Taxes | $ 24,871,729 93 | | 72 |
| Income and Business Profits Taxes | | 9,825,052 58 | 14 |
| Interest on Investments | | 1,091,099 95 | 10 |
| Post Office | 2,022,620 23 | | 7 |
| Dominion Lands and Parks | | 1,170,036 84 | 71 |

The decrease shown in most of the revenue items reflects the economic conditions prevailing generally, while the advance in Excise Taxes and Postage rates accounts for the increase shown under those headings.

Casual Revenue.—In summarized comparative form, the items under this heading are:—

| Class of Receipts | 1931-32 | 1930-31 | Increase or *Decrease |
|---|---|---|---|
| Miscellaneous Revenue, Fees, Licences, etc. | $ 2,134,306 44 | $ 2,042,575 96 | $ 91,730 48 |
| Proceeds from Sales of Properties, Supplies, etc. | 862,947 54 | 564,179 66 | 298,767 88 |
| Sundry Receipts | 204,441 01 | 307,473 76 | *103,032 75 |
| | *3,201,694 99* | *2,914,229 38* | *287,465 61* |
| Refunds of Expenditure of Previous Years | 1,085,050 27 | 764,257 93 | 320,792 34 |
| Total | 4,286,745 26 | 3,678,487 31 | 608,257 95 |

The general classification by departments of these receipts will be found on page 120 of this volume, and the details in the several parts of Volume II.

Fines and Forfeitures were $233,511.87, after deducting $479,352.56 disbursed as refunds, payments of moieties and costs of seizures, a decrease of $200,203.56 as compared with the net collections of the preceding year. Receipts decreased in the following departments: Immigration and Colonization, $23,715.49; Fisheries, $4,473.22; Legislation, $14,600; National Revenue, $125,062.64; Pensions and National Health, $6,528.90.

Premium, Discount and Exchange amounted to $2,898,292.29, an increase of $2,377,205.72 as compared with 1930-31. The greater part of this is Finance Department revenue which includes an item of $505,745.49 discount on bonds purchased for sinking funds.

*Observations.*—Audits, investigations and surveys of a number of collecting offices in Ottawa and at outside points were made during the year in addition to the ordinary audit of revenue returns submitted to this office. Some of these audits, etc., disclosed losses through defalcations and irregularities which are commented upon in subsequent chapters of this Introduction, and more particularly in that one which deals with "Special Audits".

As required by the Audit Act I have reported to the Minister of Finance each case of loss of public moneys. With a view to the introduction of improvements in the methods of accounting, controlling and safeguarding of moneys, and the prevention of the recurrence of losses, my comments and recommendations on the result of each inspection were communicated to the departmental head immediately concerned.

These investigations also disclosed that many cheques, money-orders and other instruments received were made payable to departmental officials. In order to stop this practice, I recommended to the Treasury Board that all government invoice forms should carry instructions that remittances must be made payable to the Receiver General; the Treasury Board concurred and issued directions giving effect to this recommendation. The correspondence relative thereto appears on page 269 of this volume.

The Consolidated Revenue and Audit Act, 1931, which came into effect after the close of the fiscal year, 1931-32 and placed upon me new responsibilities regarding the audit of revenue, is discussed in a subsequent chapter of this Introduction.

Matters relating to revenue which were made the subject of correspondence with the various departments during the year are shown in the Precis of Correspondence, pages 336 to 345 of this volume.

In regard to matters concerning revenue referred to in previous reports the following additional information is submitted.

Page 331, 1930-31—Irregularities and defalcations *re* Wharfage Revenue—Arichat, N.S.—Returns have now been received covering the period January 15 to July 31, 1931.—Westview, B.C.—During the year refunds of the overpayment of commission on Wharfage were received, reducing to $16.24 the amount still due.

Page 331, 1930-31—Payments from Revenue questioned.—No reply has been received from the Department, and the payment of salaries and telephone rental was continued during the year 1931-32 from the wharfage dues collected.

Page 216, 1927-28 (also: 1928-29, page VI; 1929-30, page VI; 1930-31, page VI.)—Refund to Province of British Columbia of Chinese Head Tax collected in 1923. During the year three refunds of head tax were made, which reduced to $3,000 the amount retained from which to pay the province's share of any future refunds.

Page 323, 1929-30, and page VI, 1930-31—Arrears of Wharfage Dues, Cheverie, N.S.—The matter is still before the courts, and no further definite information concerning it has been received.

### Special Revenue

The amount of $7,028,100.70 credited to Consolidated Revenue Fund as special revenue is made up of the following items:—

| | |
|---|---|
| Reparation payments (see Vol. II, Part "F", page 5) | $ 7,001,570 79 |
| Refunds of War and Demobilization expenditure of previous years | 15,852 17 |
| Adjustment—Seed Grain and Relief Payments charged to Vote 50, 1930-31, transferred to Seed Grain and Relief Open Account | 10,677 74 |
| | 7,028,100 70 |

Receipts on account of current reparations under the Hague agreement of January, 1930, amounted to $1,005,368.99, being the stipulated payments for 3 months. Of this sum $5,388.32 was remitted to the British Treasury to meet certain expenses of the Reparation Loan. Following the declaration of a moratorium on international debts, payment of current reparations was discontinued. The Custodian of Alien Enemy Property, on the direction of an Order in Council dated March 31, 1932 (P.C. 719), paid into the Consolidated Revenue Fund $6,000,000 from the funds held by him under the terms of the Treaty of Peace (Germany) Order, 1920. An amount of $1,590.12 was received from the surplus funds of the Reparation Commission. The total amount received on reparations account to March 31, 1932, including the $6,000,000 mentioned above, is $32,721,444.80.

## AUDIT OF EXPENDITURE

General Statements of Expenditure are given in this volume on the pages indicated:—

Summarized Statement of Grants and Expenditure, by Services, showing Grants not Used and Grants Exceeded.—Pages 2 to 5.

Comparative Statement of Expenditure, by Services, giving a comparison with the previous year.—Pages 6 and 7.

Summarized Statement of Grants and Expenditure, by Departments.—Pages 8 and 9.

Particulars of the expenditure by departments are shown in the Departmental Summaries of Revenue and Expenditure on pages 121 to 181 of this volume. These summaries give page references to the relative details in Volume II, to the Open Accounts controlled by the various departments, and to the Miscellaneous Statements in this volume.

The following is a synopsis of the Expenditure for the year:—

| | | |
|---|---|---|
| Ordinary Expenditure | | $ 430,573,470 41 |
| Amounts written off Loans to Soldier Settlers | $ 180,172 96 | |
| Amount written off Seed Grain and Relief Advances | 346,797 74 | |
| Transfer to Government Annuities Fund | 261,939 35 | |
| | | 788,910 05 |
| | | *431,362,380 46* |
| Expenditure charged to Capital Account | | 17,136,973 21 |
| Loans and Advances charged to Open Accounts | 15,178,832 00 | |
| Securities purchased on Sinking Fund Account | 2,622,885 00 | |
| | | 17,801,717 00 |
| Total Expenditure | | 466,301,070 67 |

The expenditure, classified on pages 182 and 183 as in previous years, is summarized and compared with that for 1930-31 in the following statement:—

| — | 1931-32 | 1930-31 | Increase | Decrease |
|---|---|---|---|---|
| Salaries at Ottawa, Departmental | $ 18,662,359 46 | $ 18,144,578 33 | $ 517,781 13 | |
| Salaries and Wages, Outside | 70,576,224 84 | 74,934,732 46 | | $ 4,358,507 62 |
| Travelling Expenses | 3,736,818 65 | 4,579,401 28 | | 842,582 63 |
| Materials, Supplies, Repairs, etc. | 20,543,046 03 | 27,290,586 47 | | 6,747,540 44 |
| New Automobiles and Automobile repairs and renewals | 390,482 22 | 699,652 78 | | 309 170 56 |
| Printing and Stationery | 4,786,592 26 | 5,325,783 05 | | 539,190 79 |
| Miscellaneous | 21,607,535 79 | 18,383,935 79 | 3,223,600 00 | |
| Grants, Subsidies, etc. | 43,374,985 27 | 42,590,340 13 | 784,645 14 | |
| Other Outlay— | | | | |
| Compensation, Indemnities, Relief and Gratuities | 58,306,290 66 | 20,692,875 39 | 37,613,415 27 | |
| Construction by Contract, Acquisition of Properties, etc. | 18,422,606 66 | 35,522,109 59 | | 17,099,502 93 |
| Elections | 126,177 55 | 2,234,767 27 | | 2,108,589 72 |
| Interest on Public Debt | 121,151,106 38 | 121,289,843 72 | | 138,737 34 |
| Mail Service | 15,004,771 76 | 16,382,204 70 | | 1,377,432 94 |
| Open and Sundry Accounts and Sinking Funds | 17,801,717 00 | 22,164,248 67 | | 4,362,531 67 |
| Pensions and Superannuations | 52,158,519 36 | 49,153,384 40 | 3,005,134 96 | |
| Sundry Special Outlay | 1,656,980 16 | 1,325,195 12 | 331,785 04 | |
| | *284,628,169 53* | *268,764,628,86* | | |
| | 468,306,214 05 | 460,713,639 15 | 45,476,361 54 | 37,883,786 64 |
| *Less*—Refunds and Adjustments | 2,005,143 38 | 2,449,467 74 | | 444,324 36 |
| Total | 466,301,070 67 | 458,264,171 41 | 45,476,361 54 | 37,439,462 28 |
| Net Increase | | | 8,036,899 26 | |

Certified statements of departmental appropriation accounts were submitted to me in accordance with section 50 of the Consolidated Revenue and Audit Act, R.S.C. 1927, and were examined under my direction, and certified as required by sub-section 2 of section 50 of that Act. These, together with a general summary thereof, appear on pages 2 and 10 to 114 of this volume, and show that $29,958,782.89 remained unexpended out of a total of $267,617,375.70, being $66,440,442.26 less than the unexpended amount last year.

Except in the case of "Charges of Management" in the Finance Department, explanations of over and under-expenditures have been received and are appended to the appropriation accounts.

The amount by which grants for 1931-32 were over-expended was $3,815.24, which is made up as follows:—

| | | | |
|---|---|---|---|
| Fisheries | Vote | 244 | $ 3,044 30 |
| Immigration and Colonization | " | 127 | 6 27 |
| Legislation | " | 105 | 139 67 |
| Pensions | " | 129 | 625 00 |
| | | | 3,815 24 |

The total amount of over-expenditures for the two previous years was $19,720.73 for 1930-31 and $505,510.46 for 1929-30.

A special parliamentary appropriation will be necessary to authorize the over-expenditure in 1931-32. At the same time it may be pointed out that no appropriation has as yet been provided for the over-expenditure of $19,720.73 in 1930-31.

As indicated in my previous reports, at the end of each year a large amount of indebtedness has been carried forward for payment in the succeeding year, but the new Act of 1931 should remedy this practice as it provides for a period, not exceeding thirty days subsequent to the end of the fiscal year, being allowed during which outstanding debts, properly incurred and payable and which for good reason have not been paid before the end of the year, may be discharged.

The audit of the expenditure was carried out, as far as possible, *pari passu* with the cash transactions. The application of a pre-audit, or examination of accounts before payment, was continued on the same lines and to the same extent as in previous years.

While in some departments, as was to be expected, there was a shrinkage in the volume and number of transactions, on the other hand there was a marked increase in the volume of work due to loan flotations and conversions, unemployment and farm relief, wheat bonus payments, reparation payments, relief and allowances to returned soldiers, and the extension of the audit of pensions. As in previous years a number of audits and inspections were made of government offices in different parts of Canada. They are dealt with more fully in other chapters of this introduction.

Pursuant to section 60 of the Consolidated Revenue and Audit Act, R.S. 1927, I have to report that:

*(a)* No cheques have been issued without my certificate.

*(b)* Grants have been exceeded as shown above.

*(c)* Moneys received by departments from sources other than the grants of the year to which the account relates and which have not been applied or accounted for according to the direction of Parliament, are referred to in various chapters of this introduction and in the audit notes appended to the Revenue accounts.

*(d)* Proof of Payment—Except in the few cases referred to herein, vouchers and/or other proofs of payment were submitted to me by the various departments.

(e) Payments so charged which did not occur within the period of the accounts, or were for any other reason not properly chargeable against the grant or were in any way irregular, are referred to in the audit notes appended to the appropriation accounts and in the precis of correspondence. Approximately $1,700,000 (made up of a large number of payments) was paid in 1931-32 in respect to items which had become due before the first of April, 1931, and are included in the detailed statement of expenditure of the various departments shown in Volume II.

In the correspondence quoted on pages 269 to 300 of this volume, and in various chapters of this report, reference is made to questions, arising out of the audit, which were submitted to the Treasury Board for its consideration and direction. Most of these questions have been dealt with by the Board, thereby simplifying considerably the work of audit and facilitating administration by the elimination of existing anomalies.

Although most of the matters appearing in the precis of correspondence have been satisfactorily explained or adjusted, they are referred to herein for the information of Parliament and, more particularly, for the general guidance of the departments.

Further information concerning expenditures mentioned in the precis of correspondence published in previous reports, is submitted hereunder:

Report for 1930-31—

Page xii—(also 1929-30, page 322)—Payment to Annuitants under Last Survivor contracts—The Department of Justice has submitted to the Department of Labour the following clause, to be inserted in all last survivor annuity contracts:—

> "For the purpose of facilitating payment of the annuity, it is further agreed that the receipts by either annuitant of any instalment of annuity shall constitute a discharge to the Government for the payment of such instalment of annuity."

I am informed that forms of release have also been received from the holders of joint annuity contracts agreeing to the above arrangement.

Page 326—Indian Affairs—Employment of physician without proper authority. Objection was taken to his employment without the approval of the Civil Service Commission or the establishment of the rate of pay by the Governor in Council. The Justice Department ruled, however, that the approval of the Civil Service Commission was not necessary as the employment was in the nature of a contract. This officer was subsequently appointed at an annual salary under competent authority.

Page 327—Indian Affairs—Issue of duplicate Cheques without Bond of Indemnity—The form of certificate adopted by the Department has not yet been approved by the Treasury Board.

Page 328—Indian Affairs—Payment of Membership Fees in Professional Associations—So far as I am aware no further action has been taken by the Department to obtain the approval of the Governor in Council of these payments.

Page 329—Indian Affairs—Payments to Employees for extra work without proper authority—The necessary action was taken to have the Civil Service Commission's regulations amended. However, the Department recently informed me that the Treasury Board did not approve of the recommendation and that as all payments were made to these officials in good faith and received by them as rightful compensation for the extra work, no steps were being taken to obtain a refund.

Page 330—(also 1929-30, page 322) Labour—Vouchers not furnished for Travelling Expense Accounts—This matter was adjusted by Order in Council (P.C. 1690) July 21, 1931, which authorized an allowance of $600 to each delegate to the International Labour Conference.

Page 330—Legislation—House of Commons—Payments for "Advance Press Service" questioned—No further information has been received from the Commissioners of Internal Economy of the House of Commons regarding this matter.

Page 330—Marine—Employment of a Telegraph Operator without proper authority—Approval by the Governor in Council of the remuneration paid has not yet been obtained.

Page 335—(also 1928-29, page 229)—Post Office—Increase of remuneration of Postmasters granted without proper authority—No further information has been received from the Department and payments have been continued at the increased rate.

Page 335—Post Office—Payment to Commercial Airways, Ltd., not according to contract—The authority of the Governor in Council has not yet been obtained.

## Accounting Conditions in the Department of Indian Affairs

Following my recommendations, the system in the Ontario agency mentioned under this heading in my report for 1930-31 has been improved. Steps have also been taken to insure more adequate methods of reporting the financial transactions of the agencies in British Columbia. Other improvements have also been introduced in the accounting methods of the Department, more particularly since the close of the last fiscal year, when the Comptroller of the Treasury seconded an officer of his office to this Department. As a result of this action the number of overpayments which, prior to that appointment had been made in large numbers, became less numerous, and it is expected that the re-organization of the accounting services undertaken by this officer will result in the introduction of more efficient methods.

In addition to the overpayments mentioned a number of irregularities were brought to the attention of the department in the course of the year; these matters are referred to in the Precis of Correspondence, page 337 of this volume.

It has not been possible, during the year, to audit the receipts from leases, agreements of sale, licences, permits, etc., pertaining to the Indian Trust Funds, but an examination of these documents and of the records in the office of the Department is now being made under my direction.

Of the sum of $13,809.45 reported in 1930-31 as having been transferred from the appropriation for Ontario and Quebec to the credit of the Indian Trust Fund, $10,834.99 was refunded during the year and deposited to Casual Revenue. The difference between these amounts represents the sums transferred to the Indian Band accounts the balances of which were either very small or were overdrawn.

## Automobiles and Operating Costs

This expenditure, not including the cost of gasoline and lubricants for all departments, amounted to $390,482.22 and is shown in the grand summary of expenditure by departments, on page 182 of this volume.

Practically all departments have reduced their expenditure on new automobiles, automobile repairs and renewals, etc., but the principal decreases occurred in the following departments: National Defence, $118,431; Agriculture, $37,782; Justice, $36,709; Interior, $27,235; Soldier Settlement, $26,908; and National Revenue, $33,197.

The comparative statement of this expenditure for the past five years is as follows:—

| Year | Expenditure | Increase or *Decrease | Percentage |
|---|---|---|---|
| 1927-28 | $ 541,926 64 | $ 57,537 95 | 12 |
| 1928-29 | 634,549 10 | 92,622 46 | 17 |
| 1929-30 | 783,076 75 | 148,527 65 | 23 |
| 1930-31 | 699,652 78 | *83,423 97 | 11 |
| 1931-32 | 390,482 22 | *309,170 56 | 44 |

In accordance with section 47 of the new Audit Act, all departments were requested to supply me with inventories of automobiles and automobile equipment, etc. My past remarks regarding a centralized control of these expenditures still apply.

## Bonding of Government Officials

Since my last report, which dealt fully with the question of the bonding of government officials, no Treasury Board Regulations have been formulated for the guidance of departmental officers. During the year, however, various departments have bonded one or more of their officials and in all those cases an authorizing Order in Council was obtained.

## Bonus on Wheat

Pursuant to "21-22 George V, Chapter 60, being an Act respecting Wheat", the Governor in Council authorized the payment, out of the Consolidated Revenue Fund, of the sum of five cents for every bushel of wheat grown in the

provinces of Alberta, Saskatchewan and Manitoba in the year 1931, and delivered to any licensed elevator in the Western Inspection Division, commission merchant, track buyer, or grain dealer as defined by the Canada Grain Act.

This bonus, which amounted to $10,908,428.91, was paid through the various banks in the three provinces in accordance with regulations authorized by Order in Council of August 18, 1931.

An Order in Council dated September 12, 1931, authorized the appointment of a firm of independent auditors to make an audit of the accounts paid under the administration of the Act. According to a report of one of my chief examiners who made an inspection of the accounting system used in the payment of the Wheat Bonus at Winnipeg and other points, this audit, together with the examination made by the staff of the Wheat Bonus Office, would appear to be sufficient and the control thus exercized a satisfactory safeguard of the expenditure of public money.

An Order in Council dated September 12, 1931, authorized the appointment of a firm of independent auditors to make an audit of the accounts paid under the administration of the Act. This audit, together with the examination made by the staff of the Wheat Bonus Office, would appear to be a sufficient examination of the payments made, and the control applied thereby a satisfactory safeguard of the expenditure of public money.

The expenses of $114,995.17, arising out of the administration of this Act, were, by direction of the Governor in Council, paid from Vote 363 "Administration of the Canada Grain Act, etc." Details of this expenditure will be found in Volume II, Part "ZZ", page 14 of this report.

## Cancelled Dominion and Provincial Notes

On page 247 of this volume of my report, I have included for the first time a statement of Dominion and Provincial notes withdrawn from circulation which have been examined and cancelled jointly by the Deputy Minister of Finance and myself as required by sub-section 2 of section 18 of the Consolidated Revenue and Audit Act (R.S.C. 1927, Chapter 178). All notes of large denomination and mutilated notes of the smaller denominations were fully examined and counted by my representatives as well as by officers of the Finance Department. Other notes of the smaller denominations were counted in detail by officers of the Finance Department and subjected to a rigid test count by my representatives. Cancellation is completed by masceration.

## Dominion Assay Office, Vancouver

Gold purchases, in 1931-32, by the Assay Office amounted to $1,268,591.37 which, together with the gold remaining on hand at the close of the preceding year, valued at $120,790.09, was sold to the Royal Mint at Ottawa for $1,391,-294.54. The sum of $1,913.08, being the profit on these operations, was credited to Casual Revenue. The net cost of operating the Assay Office for the year 1931-32 amounting to $23,929.62, which was $486.87 less than the cost in 1930-31, was charged to Votes 250 and 444.

An examination of the operations and accounts of this office disclosed that small amounts of gold bullion had been misappropriated in 1929 by a subordinate official of the Office whose services were dispensed with at that time.

## Expenditures Resulting Directly from the European War

The following comparative statement shows the various expenditures resulting from the European War made during the last two fiscal years. They do not include the interest on any part of the Public Debt representing War Loans.

| — | 1931-32 | 1930-31 | Increase | Decrease |
|---|---|---|---|---|
| Adjustment of War Claims | $ 1,421,970 65 | $ 610,371 37 | $ 811,599 28 | |
| Battlefields Memorials | 188,987 01 | 144,000 00 | 44,987 01 | |
| European War Pensions, less Refunds credited to Casual Revenue, $51,588.58. | 46,701,435 87 | 44,171,229 46 | 2,530,206 41 | |
| Federal Appeal Board, Salaries and Expenses | Nil | 87,129 71 | ..... | $ 87,129 71 |
| Imperial War Graves Commission | 150,991 70 | 573,756 12 | ..... | 422,764 42 |
| Pensions and National Health:—Administration, Board of Pensions, Care of Patients and Medical Examinations, Hospitals and Clinics, Pay and Allowances | 10,578,142 26 | 9,783,295 22 | 794,847 04 | |
| Soldier Land Settlement—Cost of Administration | 822,474 51 | 826,233 49 | ..... | 3,758 98 |
| War Veterans' allowances and expenses of Committee | 1,055,551 25 | 331,362 42 | 724,188 83 | |
| Total | 60,919,553 25 | 56,527,377 79 | 4,905,828 57 | 513,653 11 |
| Net Increase | ..... | ..... | 4,392,175 46 | |

*Battlefields Memorials.*—The details of the expenditure of $188,987.01 in connection with the Battlefields Memorials are given in Volume II, Part "Q", page 65. The total expenditure on this account to March 31, 1932, was $1,962,-266.72. Additional payments to H. T. Jenkins & Son on account of their contract for the erection of the Vimy Ridge Monument amounted to $101,742.69, making a total of $670,157.38, including extras, paid to these contractors since 1925-26.

*Imperial War Graves Commission.*—The details of the expenditure of $150,991,70 in connection with the Imperial War Graves Commission are given in Volume II, Part "Q", page 66. The reduction of $422,764.42 in this expenditure is due to Canada's final contribution towards the Endowment Fund of £5,000,000, to provide for maintenance and care of military cemeteries and graves in perpetuity, being considerably less than the contribution of previous years.

## Experimental Farms

The total expenditure of $2,453,283.50, which is $86,660.33 in excess of that of the preceding year, includes an amount of $97,288.11 expended by the Department of Public Works for repairs and maintenance of farm buildings.

Included in the total is the expenditure since June 1, 1931, of $37,766.88 on the Forest Nursery Station at Indian Head, Saskatchewan, and $29,540.51 on

the Station at Sutherland, Saskatchewan. The administration of these stations was transferred from the Department of the Interior to the Department of Agriculture, by Order in Council (P.C. 1362) of June 22, 1931.

The total amount brought to account as proceeds of sales of produce was $229,342.20 of which $151,457.33 was deposited as revenue and $77,884.87 was credited to the appropriation account, thus making available for expenditure a greater amount than was granted by parliament, a practice to which I referred in my previous reports as being directly at variance with the principle of parliamentary control.

An investigation carried out at the Dominion Experimental Station, Scott, Sask., in connection with the accounting of revenue, disclosed among other irregularities that public moneys had been improperly and unnecessarily retained by officers in charge of operations of the station.

An investigation at the Dominion Experimental Station, Summerland, B.C., showed irregularities similar to those at the Scott station.

Reports on these investigations were forwarded to the Minister of Finance in accordance with section 52 (2) of the Consolidated Revenue and Audit Act.

The type of irregularity which makes possible unauthorized expenditure of departmental revenue which should have been remitted to the Receiver General and reported to Head Office and to me, upon which I have commented in previous annual reports, and to which I have drawn the department's attention on numerous occasions, was again in evidence at both the above stations.

A summary of the revenue and expenditure of the various Dominion Experimental Farms appears on page 238 of this volume.

## Imperial and Foreign Services

The amounts expended in 1930-31 and 1931-32 for Imperial and Foreign Services were as follow:—

| — | 1931-32 | 1930-31 | Increase or *Decrease |
|---|---|---|---|
| High Commissioner's Office, London, England | $ 139,570 31 | $ 103,227 84 | $ 36,342 47 |
| Canadian Representation, Washington | 98,858 82 | 81,785 45 | 17,073 37 |
| Canadian Representation, Paris | 82,561 89 | 78,783 61 | 3,778,28 |
| Canadian Representation, Tokyo | 78,568 17 | 78,064 99 | 503 18 |
| Canadian Representation, Geneva | 26,370 21 | 24,637 27 | 1,732 94 |
| Contribution to Expenses of League of Nations | 236,353 17 | 184,169 73 | 52,183 44 |
| Expenses of Canadian Delegates to the Assembly, Council and Commission of the League of Nations | 17,598 98 | 19,887 46 | * 2,288 48 |
| | 679,881 55 | 570,556 35 | 109,325 20 |

The appropriations relative to these expenditures and the grants and expenditures thereunder appear in the Appropriation Accounts on page 25 of this volume, while the details of the expenditures are given in Part "E" of Volume II.

In addition to the above expenditures by the Department of External Affairs in connection with the High Commissioner's Office, the Department of Public Works expended $38,525.09 in 1930-31 and $44,172.65 in 1931-32, for rents, repairs, etc., for Canada House, London, England.

## Interest Payments and Redeemed Bonds Audit

The audit of interest payments and of cancelled securities called for by sub-section 2 of section 18 of the Consolidated Revenue and Audit Act (R.S. 1927, chap. 178) and the Treasury Board Minute of January 20, 1925, was carried out along the lines indicated under this heading in previous reports. Summarized statements of the payments of interest, bond redemptions, and of transferred and exchanged securities of unmatured issues are included with the Miscellaneous Statements on pages 248 to 253 of this volume.

The following is a brief summary indicating the extent of the work involved in making these audits:—

| | |
|---|---|
| Interest cheques | $ 33,282,381 19 |
| Interest coupons, counted and valued | 71,376,280 25 |
| Redeemed bonds examined | 87,505,738 50 |
| Converted bonds examined | 704,738,300 00 |
| Transferred and exchanged bonds and coupons of current issues, bonds and coupons not required for issue, scrip, etc., examined | 1,489,358,608 74 |

The total number of bonds, coupon cheques, etc., handled during the year was 13,201,897, as against 7,692,152 in the preceding year. The great increase in volume of work is due to the large amount of bonds of unmatured issues surrendered or exchanged for 1931 Conversion Loan bonds and to the retirement of temporary certificates (scrip) of that loan and of the 1931 National Service Loan.

Some further progress was made in the final audit of matured loans as outlined in my previous report, but owing to the increased volume of current work it was not possible to complete the audit of any additional loans.

Throughout the year considerable attention was given to preparations for annual audits of unmatured issues, such audits being required under the provisions of the Consolidated Revenue and Audit Act, 1931.

## King's Printer's Advance Accounts

An examination was made of the stock records for the fiscal year 1931-32 as called for by the provisions of the Public Printing and Stationery Act (R.S. 1927, Chap. 162) and a physical test was applied to the printing and stationery supplies and the paper stock. A comparative statement of the inventories is as follows:—

| — | 1931-32 | 1930-31 | *Increase or Decrease |
|---|---|---|---|
| Inventory, Printing Branch— | | | |
| Printing supplies | $ 52,423 85 | $ 61,589,08 | $ 9,165 23 |
| Paper Stock | 78,411 32 | 88,994 83 | 10,583 51 |
| Divisional stores | 8,769 57 | 8,492 24 | * 277 33 |
| Work in Process, etc | 95,495 56 | 206,676 05 | 111,180 49 |
| | 235,100 30 | 365,752 20 | 130,651 90 |
| Inventory, Stationery Branch— | | | |
| Stationery Supplies | 103,014 23 | 102,189 63 | * 824 60 |
| Total Inventory | 338,114 53 | 467,941 83 | 129,827 30 |

The Condemnation Board appears to function efficiently, greater attention being given to surplus and obsolete stock. The stock and records of the Printing and Stationery branches were found to be in a satisfactory state and showed evidence of careful handling.

The examination of the stock and records of the Division of Documents disclosed that substantial improvements have been effected during the past year, most of the recommendations made previously by me to the Department having been adopted and put in operation, while others are, I understand, still under consideration. As a result many of the weaknesses previously referred to are now eliminated and the efficiency of the division greatly increased.

As mentioned in my previous report I am of the opinion that the centralization of the distribution of all Government publications in the Division of Documents of the Department of Public Printing and Stationery would not only facilitate the handling of publications but would also result in a reduction in the cost of distribution.

The public accounts having been kept open for a period of thirty days after the close of the fiscal year, pursuant to the new Audit Act, the departments paid all accounts due the King's Printer.

The amount paid by the King's Printer for printing, lithographing, etc., ordered by him and done outside the Printing Bureau was $361,485.12; the corresponding amount in 1930-31 was $456,449.44.

The Printing Branch showed an excess of revenue over expenditure of $38,883.33, as against $39,015.23 in 1930-31, while the operation of the Stationery Branch resulted in a deficit of $4,173.69 as against a profit of $17,551.74 in the preceding year. It was explained that the deficit is due to a falling off in the amount of supplies ordered by the departments.

Financial Statements relating to the King's Printer's Advance Accounts will be found on pages 209 and 210 of this volume, and the details thereof in Part "T" of Volume II, pages 9 to 14.

## Land Settlement Accounts

The disbursements for 1931-32 in connection with the several Land Settlement Schemes, after deduction of reimbursements by the United Kingdom Government, are given below with the corresponding figures for 1930-31.

| — | 1931-32 | 1930-31 |
|---|---|---|
| Immigration and Colonization | | |
| Empire Settlement Scheme— | | |
| Administration | $ 32,846 13 | $ 93,645 84 |
| Assisted Passages— | | |
| Grants, including Provincial Government schemes | 35,392 10 | 190,924 43 |
| Loans | 577 27 | 4,776 67 |
| Total | 68,815 50 | 289,346 94 |
| Soldier Settlement Board | | |
| Soldier Land Settlement— | | |
| Administration | 822,474 51 | 826,233 49 |
| Cash advances to settlers | 428,965 00 | 505,810 78 |
| Cash advances *re* soldier farms for general land settlement | ..... | 261,891 49 |
| Permanent improvements on purchased land | 5 40 | 496 70 |
| | *1,251,444 91* | *1,594,432 46* |
| General Land Settlement— | | |
| Administration, including aftercare of settlers | 213,000 00 | 474,094 06 |
| Cash advances to settlers *re* improvements, insurance, etc | 32,436 14 | 114,065 33 |
| | *245,436 14* | *588,159 39* |
| Total | 1,496,881 05 | 2,182,591 85 |

Statements of the several Land Settlement accounts will be found on pages 195, 216 to 218 and 241 to 243 of this volume and remarks on the various settlement schemes are given below.

*Empire Settlement Scheme, Assisted Passages.*—The audit of the accounting records maintained by the Department of Immigration and Colonization in connection with this Scheme was continued for the period from April 1, 1930, to March 31, 1932, and my comments thereon were transmitted to the Department, together with my report for the British Secretary of State for Dominion Affairs, as called for by the agreements between the Imperial and Dominion Governments entered into prior to 1930. The subsequent agreements do not call for such report.

The Balance Sheet of the Scheme as at March 31, 1932, and a statement showing a summary of the Receipts and Disbursements for the two years ended March 31, 1932, will be found on page 241 of this volume.

The loans granted since the inception of the Scheme to March 31, 1932 were as follow:—

| — | Total Loans | Repayments and Rebates | Loans Outstanding |
|---|---|---|---|
| Nominated Persons | $ 542,575 12 | $ 402,696 27 | $ 139,878 85 |
| Hebrideans | 55,927 61 | 2,868 66 | 53,058 95 |
| Household Workers | 424,381 38 | 375,587 92 | 48,793 46 |
| | 1,022,884 11 | 781,152 85 | 241,731 26 |

Of the amount of $241,731.26 outstanding at March 31, 1932, $118,890.32 represents loans by the United Kingdom Government and $122,840.94 by the Canadian Government.

Included in the above are loans the repayment of which is made through the Salvation Army and the Ontario Government as follows:—

| — | Loans | Repayments | Balance |
|---|---|---|---|
| Salvation Army | $ 132,638 98 | $ 121,158 12 | $ 11,480 86 |
| Ontario Government | 127,771 93 | 93,000 99 | 34,770 94 |

The agreement with the Imperial Government was not extended beyond December 31, 1931.

*Tripartite Agreements.*—From April 1, to December 31, 1931, on which date the Empire Settlement Scheme agreement expired, the Canadian Government contributed a total amount of $1,120 to the provinces of Nova Scotia, Ontario and Saskatchewan on account of 112 boys who passed through the provincial farms and remained in Canada.

*British Ministry of Labour—Agricultural Trainees.*—The sum of $412.24 was expended during the year on aftercare as a charge against the Empire Settlement scheme vote. Of the amount of $37,638.08 charged to the vote in 1929-30 and $8,338.43 in 1930-31, the United Kingdom Government, under the provisions of the Emergency Relief Agreements, repaid $17,851.92, as it was found that certain of the trainees, on behalf of whom $35,703.84 had been expended by the Canadian Government, were qualified to receive the joint financial assistance provided by the agreements.

*Cottage Scheme.*—An amount of $2,566.15 was transmitted to the United Kingdom Government during the year representing $1,634 held over from the year 1930-31 and $932.15 from the sale of ten cottages in 1931-32.

*Soldier Land Settlement Loans.*—The balance due from Soldier Settlers on account of principal of loans as at March 31, 1932, was $56,386,846.93, which is $507,964.02 less than was outstanding at March 31, 1931, this decrease being accounted for by items written off and transfers to other Land Settlement Accounts totalling $204,197.75, and excess of repayments of principal over loans and advances made during the year of $303,766.27.

The new loans and advances to soldier settlers amounted to $433,185, which was $386,177.02 less than the loans made in 1930-31.

Collections from soldier settlers on account of loans amounted to $1,374,499.17 of which $736,951.27 represented principal and $637,547.90 interest. The principal was credited to Soldier Land Settlement while the interest was credited to revenue as Interest on Investments. The repayments of principal were $505,038.55 less than those for 1930-31, while the interest collections were $5,362.40 less than those of 1930-31.

*General Land Settlement.*—The advances to British migrants under the 3,000 Family Settlement and other schemes to March 31, 1932 are summarized below:—

| — | Advances to March 31, 1931 | Advances in 1931-32 | Total advances to March 31, 1932 |
|---|---|---|---|
| Value at which lands held by soldier settlers were transferred to British migrants | $ 8,414,445 03 | $ 15,892 84 | $ 8,430,337 87 |
| Value of lands acquired by purchase sold to British migrants | 239,802 45 | ..... | 239,802 45 |
| Special cash advances | 326,473 08 | 32,436 14 | 358,909 22 |
| | 8,980,720 56 | 48,328 98 | 9,029,049 54 |
| *Less*—Repayments by migrants | 240,716 57 | 71,869 09 | 312,585 66 |
| Reduction of 30 per cent of indebtedness | 681 62 | ..... | 681 62 |
| | *241,398 19* | *71,869 09* | *313,267 28* |
| | 8,739,322 37 | 23,540 11 | 8,715,782 26 |

The accounts of the 3,000 Family Settlement Scheme and the New Brunswick Settlement Scheme for the year ended March 31, 1932 were audited under my direction and comments thereon were forwarded to the Department, together with my report to the British Secretary of State for the Dominions as called for by the agreements. The Balance Sheet and Cash Accounts of these two schemes are to be found on pages 242 and 243 of this volume.

*Repatriation work of the Province of Quebec.*—For the twelve month period ended November 30, 1931, the total cost to the Province of Quebec of repatriating 532 Canadian families comprising 2,610 persons, was $220,808.82. Towards this expenditure the Dominion Government, as a charge against the vote for Immigration Contingencies, contributed the sum of $50,000, the maximum allowed under the agreement which was renewed for the year 1931-32.

*Emergency Relief.*—The amount of $1,112.12 mentioned as outstanding in my report of 1930-31 was received from the United Kingdom Government and credited to Revenue. In 1931-32 a further sum of $861.26 was expended of which $209.68 was contributed by Provincial Governments and Voluntary Societies, $430.64 by the United Kingdom Government, and $220.94 by the Canadian Government.

*Red Cross Fund for Emergency Relief.*—No contributions were made by either the Canadian or United Kingdom Governments during the year 1931-32, but an amount of $76.95, representing interest, was credited to the Fund. Grants for relief, during the calendar year 1931, amounted to $1,401.50, leaving a balance of $2,009.26 in the hands of the Canadian Red Cross Society on December 31, 1931.

## Legal Services and Disbursements, Including Taxed Costs

The total expenditure for the year was $402,669.89, as against $363,586.88 in 1930-31, being an increase of $39,083.01 as shown by the following Comparative Statement:—

| — | 1931-32 | 1930-31 | Increase |
|---|---|---|---|
| Legal Services and Disbursements | $ 371,660 87 | $ 355,323 07 | $ 16,337 80 |
| Taxed Costs | 31,009 02 | 8,263 81 | 22,745 21 |
| | 402,669 89 | 363,586 88 | 39,083 01 |

A detailed statement of these payments will be found on pages 225 to 231 of this volume.

## Loans, Subsidies, Grants, etc.

The total amount of Subsidies and Grants shows only a small increase over last year, but the Loans have increased $59,442,749.89 due to advances to the Canadian National Railways and to Provincial Governments on account of Unemployment Relief.

A few grants are still being made from general votes which contain no permissive clause, the expenditure of which is not accounted for to the government.

A classified statement of the Loans, Subsidies and Grants, etc., made during the fiscal year appears on pages 221 to 224 of this volume.

## Relief to Creditors of the Home Bank

In 1931-32, approved claims amounting to $2,757.81 were paid. At March 31, 1932, $8,875.32 remained at the credit of this account to provide for outstanding cheques, and $3,312.73, being in excess of requirements, was transferred to Casual Revenue.

## Royal Canadian Mounted Police

The expenditure for the fiscal year was $3,568,656.81, the increase of $401,678.47 over that of the previous year being accounted for largely by the expansion of the activities of the Force throughout Canada and by a payment of $60,000 made to the provinces of Manitoba and Alberta for surplus equipment purchased prior to taking over the policing of these provinces.

Under the authority of the Unemployment and Farm Relief Act, 1931, and as provided by Order in Council (P.C. 3087), December 16, 1931, a transfer entry of $80,658 was made debiting Unemployment Relief and crediting Vote 276, sub-heads, Pay of Force, and Maintenance, in order to cover expenditure incidental to the increase in the personnel of the Force in connection with the unemployment situation in Canada; the unexpended balance of the grants under these two sub-heads on March 31, 1932, was $71,273.93.

I caused a general survey, and audit tests, of the accounts and records to be made at the Head Office in Ottawa, and at several western divisional headquarters. My comments thereon were duly forwarded to the Commissioner for his consideration and for any action which might be deemed necessary.

The details of the revenue and expenditure are given in Part "X" of Volume II of this report.

## Sinking Funds

The amounts available for sinking fund purposes in connection with certain London loans were:—

| | |
|---|---|
| Annual contribution of one half of one per cent of principal of loans | $ 1,272,263 60 |
| Interest on sinking fund investments (London loans) | 2,065,957 66 |
| | 3,338,221 26 |

Dominion of Canada sterling bonds of the par value of $3,834,185 were purchased at a cost of $3,338,221.26 including $9,781.75 brokerage and transfer charges. The securities are carried in the Sinking Fund accounts at their par value, the net discount of $505,745,49 being credited as in previous years to the current year's revenue (See Vol. II, part "F", page 4).

The following statement shows the value, at par, of securities held as sinking fund investments for the London loans on March 31, 1932, compared with those held on March 31, 1931.

| Loan | March 31, 1932 | March 31, 1931 | Increase |
|---|---|---|---|
| 1909-34—3½ p.c. stock | $16,908,500 38 | $16,148,519 37 | $ 759,981 01 |
| 1930-50—3½ p.c. stock | 29,567,245 56 | 27,632,182 56 | 1,935,063 00 |
| 1940-60—4 p.c. stock | 15,531,778 07 | 14,392,637 08 | 1,139,140 99 |
| Total | 62,007,524 01 | 58,173,339 01 | 3,834,185 00 |

The interest received during the year, on bonds and cash held by the Bank of Montreal, at Montreal, for sinking funds of the 1916-31 and 1917-37 War Loans amounted to $53,296.66. On October 1, 1931, the 1916-31 War Loan matured and $1,211,300 bonds of that issue, held for the sinking fund, were surrendered for redemption. At the same time $205,755.19 cash held by the bank for sinking funds was transferred to the credit of the Receiver General for payment of bonds presented for redemption.

Securities and cash held for sinking funds of domestic loans on March 31, 1932, as compared with those held on March 31, 1931, were:—

| — | March 31, 1932 | March 31, 1931 | Decrease |
|---|---|---|---|
| War Loan 1916–31 | | $ 1,211,300 00 | $ 1,211,300 00 |
| War Loan 1917–37 | $ 379,800 00 | 379,800 00 | |
| Cash (accumulated interest) | 9,495 00 | 161,953 53 | 152,458 53 |
| Total | 389,295 00 | 1,753,053 53 | 1,363,758 53 |

## Subsidies to Provinces

The payments to the several provinces of the statutory subsidies amounted to $13,694,970.12, being $3,840,766 less than the amount paid in the preceding year. The annual payments to the provinces have actually increased on account of the revision of the subsidy payments of January 1, 1932, made necessary by the results of the 1931 census, but these increases were more than offset by the payments made in the previous year to adjust the subsidies, incidental to the return of their natural resources to the Western Provinces including a payment to Manitoba of $4,822,842.72 as compensation to that province for not having received allowances in lieu of public lands. All the provinces excepting Nova Scotia and Prince Edward Island participated in this increase. A downward adjustment of the payment of January, 1932, was made on the payment due to Nova Scotia on July 1, 1932, the population of the Province having decreased. By special statutory authority the subsidies to the Province of Prince Edward Island are not affected by a decrease in population.

Over-payments of subsidies to the Province of Alberta which occurred in 1914, 1915 and 1916 were adjusted by an Order in Council dated October 19, 1932, which provided for the acceptance of a Treasury Bill of the province for $468,750 bearing interest at the rate of 5½ per cent per annum from September 1, 1932, and maturing September 1, 1935.

The provinces of Nova Scotia, New Brunswick and Prince Edward Island were also paid the amounts provided by Vote 318 of the Appropriation Act for 1931-32 as supplementary grants pending a general reconsideration of provincial subsidies.

## Travelling Expense Accounts

In my last report, page xxvii of Volume I, I referred to difficulties experienced in the examination of travelling expense accounts due to the absence of definite and comprehensive regulations governing expenditures of this kind. I also mentioned draft regulations which I had submitted to the Department of Finance for consideration. On February 4, 1932, the Governor in Council on the recommendation of the Treasury Board, approved regulations which became effective from April 1, 1932, concerning expenditure incurred by government officials travelling on public business; these regulations deal with the

matter in a comprehensive way and will remove in a large measure the difficulties experienced in the past in examining accounts of this kind. Adequate provision is made for regulating the following matters mentioned in my report of last year: advances for travel, use of personally owned automobiles, use of aeroplanes, the rendering of accounts in detail, the production of proofs of payment, charges for compartments and drawing-rooms on sleeping cars, and the charges for laundry and valet service. I understand that the matter of prescribing a standard form for rendering accounts is under consideration by the Department of Finance.

The expenditure, for travelling expenses, published in the present report was made under the previous regulations and was examined under the same difficulties as those mentioned in my preceding report.

## Unemployment Relief

In my report for 1930-31, page xxviii, I showed in detail amounts totalling $18,842,962.35, allocated to specific purposes by the Governor in Council, under authority of the Unemployment Relief Act, 1930, which provided a sum not exceeding $20,000,000 for the relief of unemployment. The expenditure from these allocations in 1930-31 was $4,431,655.07. This sum together with $13,189,-843.66 expended in the current fiscal year, makes a total expenditure of $17,621-,498.73 for relief work under the provisions of the above Act.

The Unemployment and Farm Relief Act, 1931, and Continuance Act, 1932, authorized the payment out of the Consolidated Revenue Fund, of "such moneys as the Governor in Council in his discretion may deem expedient to expend for relieving distress, providing employment and maintaining within the competence of Parliament, peace, order and good government throughout Canada." Under these acts there was paid out during the year through the several government departments the sum of $25,105,671.34, which together with the sum expended under the Act of 1930, $13,189,843.66, made a total of $38,295,515.00, particulars of which will be found in Volume II of this report at the pages indicated hereunder.

| Department | Detail in Vol. II | — | Amount |
|---|---|---|---|
| Administered by Labour Department— | | | |
| Unemployment Relief Act, 1930 | M—9 | $13,189,843 66 | |
| Unemployment and Farm Relief Act 1931 and Continuance Act | M—10 | 21,935,588 43 | |
| | | | $ 35,125,432 09 |
| Administered by other Departments— | | | |
| Agriculture | A—53 | 6,999 79 | |
| National Defence | Q—67 | 70,936 20 | |
| Public Works | V—102 | 1,592,933 46 | |
| Railways and Canals | W—29 | 542,429 73 | |
| Interior: | | | |
| Parks Branch | K—60 | 866,128 82 | |
| Yukon Territory | K—60 | 9,996 91 | |
| Royal Canadian Mounted Police | X—23 | 80,658 00 | |
| | | | 3,170,082 91 |
| **Total Expenditure** | | | 38,295,515 00 |

By arrangement with the Department of Finance and the Department of Labour, the statements of provincial expenditure made through the latter department were certified by authorized officials of the Provincial Governments, and examined and passed for payment by officials of the Department of Labour as provided by section 31 of the Consolidated Revenue and Audit Act, but prior to payment these statements, vouchers and other relevant documents were submitted to this office for examination.

The relief expenditure made under the direct control of the other departments was audited in the same manner as the general expenditure of the departments.

In addition, test audits, surveys and investigations, of necessity limited in number on account of the small staff at my disposal for that purpose, were carried out in connection with provincial and municipal relief accounts. Offices in five of the provinces have been visited, viz.:—Ontario, Quebec, New Brunswick, Nova Scotia and Saskatchewan. In the course of these surveys and/or investigations, which are ultimately to be carried out in all provinces, comments on which were communicated to the Honourable the Minister of Labour, and also, for his information, to the Honourable the Minister of Finance, my investigators found that some provincial audits and methods of controlling relief expenditure were either inadequate or insufficiently effective to ensure that all disbursements were made in accordance with the provisions of the Acts, the agreements between the Provincial and Federal Governments, and the regulations and directions concerning the relief administration.

In order to remove the possibility of placing a different interpretation on clauses 1 and 6 of the agreements entered into with the Provinces, under the various Unemployment Relief Acts regarding the payment of two classes of municipal claims, an Order in Council (P.C. 2163), was passed on September 30, 1932, authorizing, in the following terms, the payment of these claims by the Federal Government:

(a) "And that the Commissioner of Unemployment Relief and the Auditor General be authorized to accept from the Provinces accounts rendered under Clause 6 of the agreements under the Unemployment and Farm Relief Act, 1931, and to provide for Dominion contributions to such accounts irrespective of whether such accounts cover what are known as local improvement works to which the local proprietors will eventually contribute, or otherwise;"

(b) "And that, further, the Commissioner of Unemployment Relief and the Auditor General be authorized to accept accounts from the Provinces under Clause 1 of the agreements entered into under the Unemployment and Farm Relief Act, 1931, and to pass for payment the accounts for the Dominion contribution to the expenditures reported by the Provinces as having been made by the municipality, including in such municipal expenditures amounts voluntarily contributed by individuals, business firms, or associations, to the municipality, providing that such amounts have been utilized solely for relief purposes, and have been expended under the jurisdiction of the municipal authorities; and provided that such funds have not been raised by arbitrary deductions from wages payable to those engaged on relief work."

Payments authorized under the Relief Acts of 1930 and 1931 and Continuance Act, during the year, for Trans-Canada Highways amounted to $2,745,273.37. A special examination was made at Toronto by officials of this Office of the expenditure by the Province of Ontario in connection with this undertaking and comments thereon were forwarded to the Deputy Minister of Labour.

In the Provinces of Quebec, Nova Scotia and New Brunswick, only brief preliminary enquiries have been made into their system of recording, controlling and auditing relief payments. Arrangements for more comprehensive investigations in these provinces will have been completed when this volume of my report has been tabled in the House of Commons.

In the Province of Saskatchewan a very comprehensive survey of the accounting system, and test audits of expenditure were made at the offices of the Saskatchewan Relief Commission at Regina. It was found that the accounting system was satisfactory and that all expenditures were being pre-audited by the Provincial Auditor. Following the survey, recommendations were made, however, which would have the effect of safeguarding more effectively relief moneys under the control of the Commission.

As will be seen in the following summary of relief expenditure by the Commission, other than for seed grain, from the period of its inception, August 25, 1931, to April 30, 1932, the Commission had expended $1,783,904.04 more than the advances authorized by the Federal Government for general relief. This expenditure was financed out of a portion of the $4,000,000 received from the Dominion Government for the special purpose of making loans for seed grain and of which only $2,125,247.22 had been expended as at April 30, 1932.

| | | |
|---|---|---|
| Expenditure chargeable to Dominion Government | $ 5,080,516 79 | |
| Paid on account of and due by Provincial Government | 984,439 41 | |
| Expenditure not yet allocated to the respective governments | 968,947 84 | |
| | | $ 7,033,904 04 |
| Advances by Dominion Government, authorized by Order in Council | | 5,250,000 00 |
| Amount of general relief expenditure paid from seed grain loans | | 1,783,904 04 |

From a more recent inspection of the accounts of the Commission, it was found that since April 30, 1932, and up to September 30, 1932, the amount of $1,783,904.04 had been reduced to $672,249.30.

My examiners have also inquired into the relief accounts of the Province of Saskatchewan outside the purview of the Saskatchewan Relief Commission, and local test audits were made of the relief expenditures of the cities of Regina, Saskatoon and Prince Albert. These inquiries and inspections showed that the disbursements for Unemployment and Farm Relief in this province appear generally to have been in accordance with the provisions of the various Relief Acts of 1930, 1931 and 1932 and the related regulations. The attention of the Department was called, however, to certain irregularities, and recommendations were made by me for the better safeguarding of public moneys.

Until recently, certain clauses of the agreements regarding the responsibility for the correctness of municipal accounts were variously interpreted and it was contended that the control of expenditures was purely a provincial affair. However, provincial authorities have welcomed my investigators and have facilitated their work, and any doubt as to the propriety of my attitude, and the justification for my action in regard to the examination of these expenditures, as related to the federal department responsible for the relief payments, has also definitely been cleared up by the Order in Council (P.C. 2163) of September 30, 1932, referred to above, which authorizes the Auditor General to "conduct such audit of provincial accounts in connection with Unemployment Relief expenditures, as he deems essential to safeguard the interests of the Dominion Treasury."

The surveys and investigations referred to were made difficult because of incomplete and varying regulations and instructions, and the differing conditions under which relief is administered in Canada. It was not possible to audit the accounts of every municipality, nor those of any of the public or private organizations, which distributed relief. It is noted that provincial authorities generally, and more particularly in those provinces where surveys have been made and where the results thereof have been reported to the officials concerned, are endeavouring to improve their control of relief expenditure.

*Loans to Provinces.*—Under the provisions of the Relief Act of 1931 the Governor in Council approved loans to the four Western provinces to the amounts set out in the following statement bearing interest at rates varying from $4\frac{1}{2}$ to $5\frac{3}{8}$ per cent. Repayments in cash amounted to $148,746.48 and relief claims amounting to $4,510,407.65 were credited to the loans.

| Province | Total advanced in 1931-32 | Repayments during 1931-32 | Balance outstanding March 31, 1932 |
|---|---|---|---|
| Alberta | $ 5,142,586 39 | $ 1,044,845 95 | $ 4,097,740 44 |
| British Columbia | 5,784,164 69 | 971,040 81 | 4,813,123 88 |
| Manitoba | 4,331,486 37 | 1,542,674 71 | 2,788,811 66 |
| Saskatchewan | 12,034,934 12 | 1,100,592 66 | 10,934,341 46 |
| | 27,293,171 57 | 4,659,154 13 | 22,634,017 44 |

*Railway Grade Crossing Fund.*—Of the total amount of $1,000,000 paid under Relief Acts to the Board of Railway Commissioners during the fiscal years 1930-31 and 1931-32, to supplement this Fund, the sum of $325,863.88 was expended by the Board. Details of this expenditure for 1931-32, will be found on page 215 of this volume.

## Unexpended Balances of Advances due by Government Officials and Others

In my last report, page xxix, I called the attention of the House of Commons to the results of an enquiry I had made into the methods followed by the departments in dealing with these advances, which inquiry had disclosed a great lack of uniformity, laxity in departmental practices, and various irregularities and abuses.

Many of the difficulties encountered in carrying out the audit of these advances previous to April 1, 1932, have been remedied by the application of the new Treasury Board regulations relating thereto, and section 32, sub-section 2, and other sections of the amended Audit Act of 1931 are providing additional safeguards for the accounting and control of these advances and of expenditures therefrom.

## Unforeseen Expenses

The expenditures from Vote 319, $80,000 and Vote 473, $25,000 for Unforeseen Expenses which amounted to $73,156.97 were all authorized by the Governor in Council as required by the terms of these Votes. A summary of these expenditures by departments appears on page 53 of this volume.

## Federal District Commission

The accounts of the Federal District Commission for 1931-32 were audited as required by section 18 of the Federal District Commission Act, 1927. The following statements of the operations of the Commission will be found on pages 188 to 192 of this volume: Statement of Receipts and Disbursements; Comparison of Approved Estimates and Expenditures; and Summary of Expenditure to March 31, 1932.

The attention of the Commission was drawn to the fact that the authorized expenditure had been exceeded on nine projects. Explanations of the over-expenditures were made, and I was advised that the Commission intended to apply for an Order in Council approving the amounts over-expended.

A recent survey of the accounting methods used by the Commission indicates that a very satisfactory effort has been made to comply with the recommendations made in my report to the Minister of Finance based on a special examination of the Commission's affairs made in 1929.

## The Government Employees' Compensation Act

From 1918 to 1922, the Government Employees' Compensation Act (R.S. 1927, Chap. 30) was administered by the Department of Finance and since then by the Department of Railways and Canals, through various Provincial Workmen's Compensation Boards.

The payments made to the Provincial Boards, up to March 31, 1931, with the interest on bank balances, amounted to $3,656,596.48, of which $93,732.32 was unaccounted for at that date.

The following is the Cash Statement for the fiscal year ending March 31, 1932.

| | | | |
|---|---|---|---|
| April 1, 1931. | Balance in hands of Boards | | $ 93,732 32 |
| | Dominion Government Contribution for 1931-32 | | 185,546 32 |
| | Bank Interest | | 1,157 25 |
| | | | 280,435 89 |
| | *Deduct*— | | |
| | Disbursements | $ 207,934 80 | |
| | Interest paid Dominion Government | 407 35 | |
| | | | 208,342 15 |
| March 31, 1932. | Balance in hands of Boards | | 72,093 74 |

Due largely to the fact that in the year 1931-32 the Canadian National Railways paid the claims of its own employees, the combined expenditure of the various Boards showed a decrease of $250,954.69.

A summarized statement of the advances to the various Boards will be found on page 212 of this volume and the details of the last fiscal year's expenditure is given in Volume II, Part "W", page 12.

## International Fisheries Investigations

International Fisheries Commission *re* Pacific Halibut—The disbursements during the year on this account, amounted to $62,018.80, details of which will be found in Volume II, Part "FF", page 16. Of this amount, $61,037.60 was borne jointly by the Canadian and United States governments. The total expense of the investigation from its commencement in 1924 to March 31, 1932 was $385,521.77, of which $191,028.92 was borne by the United States.

International Fisheries Committee *re* Passamaquoddy Bay and Cobscook Bay—An investigation was commenced in 1931 to discover the probable effect which the damming of the Passamaquoddy and Cobscook Bays in New Brunswick and Maine, U.S.A., would have upon the fisheries in the region of the lower Bay of Fundy. Total disbursements during the year were $31,584.21, of which $13,746.58 is recoverable from the United States. Details of these disbursements will be found in Volume II, Part "FF", page 18.

## Marine Biological Board

On page xxxii, of my last report, I referred to the correspondence exchanged with the Treasury Board regarding the retention by the Marine Biological Board of the unexpended balance of the moneys paid over to them by the Department of Fisheries. This correspondence had particular reference to an opinion of the Department of Justice to the effect that consideration should be given to the question of amending the Biological Board Act with a view to making clear the intention of that Act respecting the disposal of these unexpended balances.

No action has been taken, so far as I am aware, and at the close of the fiscal year the Board retained possession of the unexpended balance of the grant which amounted to $27,454.86.

## Research Council

The net expenditure by the Council was $469,771.78 as compared with $499,970.79 expended in the preceding year.

During the year contributions of $15,016.20 were received from outside sources.

The grants for Assisted Industrial and Scientific Researches were $175,722.26 while the grants for which no accounting had been given at March 31, 1932, amounted to $118,637.59, as compared with $152,233.31 in the preceding year. The Grain Research Committee received $10,608.06 from the Grain Research Fund leaving a balance of $170,000.00 in that fund.

Detailed statements of the operations of the Research Council will be found on pages 27 to 32 of Part "ZZ" of Volume II of this report.

## Transfer of Natural Resources to the Western Provinces

*Dominion Lands.*—In Volume I of my report of 1930-31, page xxxiii, I referred to objections raised by me to certain refunds or transfers made without parliamentary authority by the Department of the Interior, to the Western provinces. These transfers or refunds were of moneys deposited with the Dominion Government, prior to the transfer of Natural Resources to the provinces. These objections having been upheld by the Department of Justice, the Refunds (Natural Resources) Act, Chap. 35, 1932, was passed authorizing the Department, with the approval of the Governor in Council, to refund such deposits.

*School Lands.*—Since my last report the moneys still held by the Dominion Government, representing rentals, timber dues, etc., collected on account of school lands, amounting to $1,424,976.56, and the Dominion of Canada 5 per cent debenture, dated July 1, 1931, maturing July 1, 1934, constituting the School Land Fund, totalling $33,293,470.85, were transferred to the various Provincial Treasurers in accordance with the agreements entered into with the Provinces of Manitoba, Saskatchewan and Alberta. The amounts paid and the securities transferred were as follows:—

| Provinces | Cash | Securities | Total |
|---|---|---|---|
| Manitoba | $ 223,200 53 | $ 5,919,862 65 | $ 6,143,063 18 |
| Saskatchewan | 769,758 45 | 17,809,039 00 | 18,578,797 45 |
| Alberta | 432,017 58 | 9,564,569 20 | 9,996,586 78 |
| **Total** | 1,424,976 56 | 33,293,470 85 | 34,718,447 41 |

## War and Civil Pensions

*European War Pensions.*—The total net expenditure on account of these pensions was $46,794,939.58, an increase of $2,560,706.88 over that of 1930-31. On March 1, 1932, 258,389 persons were receiving benefits under the provisions of the Pension Act as compared with 230,338 in March, 1931, an increase of 28,051. A summary of the expenditure will be found in Volume II, Part "RR", page 7 of this report.

The difficulties encountered in the audit of Pension Accounts, to which reference was made in my last report, persist. A number of these difficulties are due to the absence of definite regulations, and differences in the interpretation and the application of sections of the Act. Certain changes have since been made in the departmental methods, resulting in a closer check of these accounts, but the considerable number of overpayments disclosed by the audit shows that an adequate departmental examination of pension awards is not carried out.

The examination during the year of 5,000 pensioners' fyles revealed overpayments amounting to $78,736.10. The total overpayments disclosed since the inception of this audit three years ago amount to $111,180,48. Of these the Board of Pension Commissioners ruled that $37,388.08 should be recovered from future issues of pensions. Recovery of the balance, $73,392.40, was waived either because, for various reasons, collection was impossible, or because the payments were considered to have been received in good faith, having occurred as a result of errors in assessment.

A considerable number of similar overpayments have been written off in the last ten years. I have again to question the right of the Board of Pension Commissioners to remit these items without Parliamentary authority.

As a result of the audit, up to the close of the year, the actual savings to the Treasury, due to recoveries, and reduced and cancelled awards, amounted to $43,982.01 and the future saving resulting therefrom will be $12,654.08 yearly. Of the overpayments of $34,217.42, previously reported, items totalling $1,773.10 have since been adjusted by judicial action.

On pages 290 to 296 of this volume will be found the Treasury Board correspondence dealing with the restoration of certain pensions and their adjustment. My interpretation of the Pension Act where it deals with these pensions (sub-section 9, section 25, as amended by section 10 of chapter 35 of the Statutes of 1930) was sustained by the Department of Justice, but both the Board of Pension Commissioners and the Pension Tribunal disagreed with my interpretation and an appeal was made by them to the Pension Appeal Court which over-ruled me. As this decision concerning adjustments defines the conditions under which large sums of public money may be disbursed, I am of the opinion that the matter should be considered further, with a view to amending the Pension Act, should it be found necessary.

The practice referred to in my last report of, in effect, crediting to the appropriation of the current year recoveries made from pensions paid in previous years, which is accomplished by making deductions from the current year's pensions, has not been discontinued and I have to state again that it is contrary to the principle of parliamentary control of public moneys.

*Old Age Pensions.*—In 1931-32, the total amount paid by the Dominion Government on account of Old Age Pensions was $10,032,409.87, of which $1,393,022.58 was for payments pertaining to 1930-31, leaving a net total for the year of $8,639,387.29, being $1,588,222.19 more than the previous year, this increase being accounted for by the fact that there were over nine thousand more persons in receipt of Old Age Pensions at March 31, 1932, than there were at March 31, 1931, the totals for these years being 67,066 and 57,930 respectively. A further factor of increase in this expenditure was the new agreement, effected during the year, whereby the Dominion Government as from November, 1931, reimburses the provinces seventy-five per cent of the expenditures made by them on account of these pensions.

The growing number of pensioners, and the increase in the amount expended on account of these pensions, demand greater measures of control on the part of the department responsible for the administration of the Act; to that end, a regular inspection carried out in provincial offices by officials of the department, in addition to the verification made in the department, would have the effect of preventing loss of public funds.

By regulation approved by Order in Council of February 1, 1932, (P.C. 2171) the practice of paying pensions to insane persons, to which I objected in my previous reports, has been stopped, with the result that a very substantial annual saving is effected.

*Pensions General.*—As mentioned in my last report, there are now in operation several acts covering pensions and allowances paid by the Dominion Government. In order to avoid overlapping or duplication the advisability of centralizing all these payments under one department should be considered.

## Yukon Accounts

*Territorial Government Accounts.*—Statements of the Administration of the Yukon Territorial Government Accounts and the Special Liquor Accounts which appear on pages 254 to 258 of this volume were compiled in part from the usual statements of receipts and disbursements which, with supporting vouchers, were received monthly and audited in my office, and in part from the printed annual statement of the Territorial Treasurer. No local examination of the Federal Territorial Accounts has been made by officials of this office since 1930.

As compared with the previous year, total grants by the Dominion Government show a decrease from $160,500 to $120,500, but the amount transferred from the liquor account increased from $50,000 to $65,000 which, with the other revenues showing practically no change, resulted in a net decrease in revenue of $25,446.23. There was also a decrease in expenditure from $262,409.85 in 1930-31 to $225,662.27 resulting in a surplus of revenue over expenditure of $2,907.29 as compared with $8,394.06 deficit in the previous year. The net profit from Liquor Account was $60,703.84, being $17,642.49 less than the previous year.

*Federal Accounts.*—A comparative statement of the revenues and expenditures of the various federal departments operating in the Yukon Territory is shown on page 254 of this volume.

The largest departmental decrease in revenue was $37,752.05, in the Department of National Revenue and the largest increase $12,708.28, in the Department of the Interior. The total net decrease in revenue was $26,799.09. Notwithstanding this, the excess of expenditure over revenue is $428,051.35 as against $433,262.69 in 1930-31, or a decrease of $5,211.34.

## CAPITAL EXPENDITURE

Grants for expenditure chargeable to Capital for the fiscal year were $18,861,243 of which $17,130,143.61 was expended. A further $6,829.60 was paid under the authority of the Exchequer Court Act in settlement of court awards, and a transfer of $28,969.53 was made debiting the Halifax Harbour Commission Account and crediting the Railways Accounts with the value of certain properties at Halifax, making the total expenditure $17,165,942.74. Credits to Capital Account for the year amounted to $186,154.50 including the above credit of $28,969.53, leaving a net charge to Capital of $16,979,788.24.

The following is a summary, by departments, of this expenditure and of the credits, the details of which will be found in Volume II, commencing at the pages indicated:—

| — | Page in Vol. II | Debits | Credits | Net Expenditure |
|---|---|---|---|---|
| Marine | O—54 | $ 4,568,258 59 | $ 146,570 31 | $ 4,521,688 28 |
| Public Works | V—106 | 2,917,179 10 | 356 32 | 2,916,822 78 |
| Railways and Canals | W—29 | 9,680,505 05 | 139,227 87 | 9,541,277 18 |
| | | 17,165,942 74 | 186,154 50 | 16,979,788 24 |

The corresponding amounts for 1930-31 were: Debits, $28,710,691.69; Credits, $488,373.58; Net Expenditure, $28,222,318.11.

The principal items of expenditure during the year were: Hudson Bay Railway and Terminals, $5,282,394.01; River St. Lawrence Ship Channel, $4,255,538.28; Welland Ship Canal, $2,994,820.12; National Research Laboratories, $1,827,183.26; and Canadian Government Railways, Car Ferry, etc., $1,091,295.73. The amounts credited include sundry sales, refunds and transfers totalling $186,154.50.

Attention is again directed to observations and recommendations in my report for 1929-30, page xxx, regarding the revision and readjustment of the values at which certain capital assets are carried in the Public Accounts, a more clearly defined classification of capital and ordinary expenditure, the submission of estimates to Parliament based on the classification so established, and the preparation of departmental lists of all real properties belonging to the Crown.

### HUDSON BAY RAILWAY

The net expenditure under Vote 162 in connection with the construction of the Hudson Bay Railway and Terminals amounted to $5,278,081.71 which together with a balance of $4,312.30 of an Exchequer Court Award paid under

the authority of the Expropriation Act (see page W—83, 1930-31 and page W—39, 1931-32), made the total expenditure $5,282,394.01 for the year.

It may be noted that the refunds to the Vote include the revenue arising during the year from train operations amounting to $378,291.11, an increase of $79,301.24 over the previous year.

The total capital cost to March 31, 1932, including the Port Nelson and Fort Churchill Terminals is $49,043,835.02 after taking into account refunds of expenditure of previous years of $45,726.23 which were credited to Capital Account.

Details of the year's expenditure will be found in Volume II, Part "W", pages 30 to 32 of this report.

### Welland Ship Canal

The expenditure for the year was $2,994,820.12, details of which will be found in Volume II, Part "W", pages 32 to 38. Against this expenditure should be credited $5,095.28 refunded from the expenditure of previous years, making a net charge to Capital Account of $2,989,724.84.

A further sum of $506,764.29 was expended under the Unemployment and Farm Relief Act, 1931, and the Continuance Act for the construction and betterment of the Canal, thus bringing the total Capital cost, at the close of the fiscal year, up to $125,980,223.13. This expenditure, however, has not been transferred to Capital in the Public Accounts.

## AUDIT OF GOVERNMENT STORES

The value of these stores including work in process and finished products on hand at the several manufacturing establishments as at March 31, 1932, was according to certified inventories received from the various departments, $5,207,187.59, an increase of $106,848.83 over the previous year, as is shown by the following statement:—

| Department | March 31, 1932 | March 31, 1931 | Increase | Decrease |
|---|---|---|---|---|
| Fisheries | $ 6,788 10 | $ 6,869 37 | | $ 81 27 |
| Indian Affairs | 57,621 02 | 52,244 14 | $ 5,376 88 | |
| Interior (National Parks) | 56,751 85 | 56,813 14 | | 61 29 |
| Justice (Penitentiaries) | 641,178 76 | 633,061 86 | 8,116 90 | |
| Marine | 927,083 71 | 659,819 48 | 267,264 23 | |
| Mines | 92,622 07 | 85,050 29 | 7,571 78 | |
| Pensions and National Health | 404,901 39 | 501,137 23 | | 96,235 84 |
| Post Office | 1,837,454 81 | 1,855,330 31 | | 17,875 50 |
| Printing and Stationery | 338,114 53 | 467,941 83 | | 129,827 30 |
| Public Works | 235,357 94 | 185,285 82 | 50,072 12 | |
| Railways and Canals | 341,980 65 | 365,580 44 | | 23,599 79 |
| Royal Canadian Mounted Police | 267,332 76 | 231,204 85 | 36,127 91 | |
| Total | 5,207,187 59 | 5,100,338 76 | 374,529 82 | 267,680 99 |
| Net Increase | | | 106,848 83 | |

For reasons given in previous reports, the stores of the Department of National Defence are not included in the above statement, nor are the current stationery supplies of the various departments. The increase of $267,264.23 in Marine Department is mainly accounted for by the fact that the Sorel Shipyard inventory ($291,711.06) was included in this year's figures but omitted last year, when no inventory was received by me.

In accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I am now required to examine the accounts and records of the public service in respect to equipment in addition to stores and supplies. For this purpose I have requested all departments to send me certified inventories of equipment in use so that a preliminary survey may be made of the system of accounting control maintained over government property of this nature. The departments with the exception of a few of the larger ones have already submitted the desired information.

In order to make a proper examination of stores by this office it will be necessary for the Treasury Board to prescribe and make applicable to all Government services, rules and regulations covering the related operations and to take such steps as will insure the introduction of uniform methods of recording, accounting and issuing stores, supplies and equipment, their periodical inspection by independent officials and such other measures as may be required for their safeguard.

The usual annual inspection of the stock and records of the Department of Public Printing and Stationery was made under my direction, and reference is made to this on page xvi.

The half-yearly inspection of the coin and bullion at the Ottawa Branch of the Royal Mint, required under the terms of the Royal Proclamation of November 2, 1907, was carried out by two officers appointed by Order in Council who completed a stock-taking of coin and bullion as at September 30, 1931. The results of this inspection were communicated to the Deputy Master of the Mint. Under the provisions of Chapter 48, 21-22 George V, the Ottawa Branch of the Royal Mint was by proclamation made a branch of the Department of Finance effective from December 1, 1931. Section 19 of this Act directs that the Auditor General shall inspect the store of bullion and coin at least once a year. I had intended making an inspection, its completion to coincide with the end of the fiscal year 1931-32, but on representations being made by the Acting Deputy Minister of Finance and the Master of the Mint that inspection was deferred until September 15, 1932.

*Surplus and Obsolete Stores.*—The following comparative statement of surplus and obsolete stores has been compiled from information supplied by the Salvage Officer of the Government Contracts Supervision Committee:—

| — | 1931-32 | 1930-31 | Decrease |
|---|---|---|---|
| Transferred to other Departments | $ 45,704 57 | $ 177,562 39 | $ 131,857 82 |
| Sales to General Public | 94,259 99 | 111,311 69 | 17,051 70 |
| Total | 139,964 56 | 288,874 08 | 148,909 52 |

The decrease of $148,909.52 in sales and transfers of this class of stores is accounted for principally by a reduction in the volume of transactions by the Department of National Defence (Militia Service).

## OPEN ACCOUNTS

### Amounts Due the Dominion Government

The accounts in the Dominion Ledger in which are recorded amounts due the Dominion Government continued to receive the attention of my examiners throughout the year. In the following paragraphs remarks will be found with respect to those accounts which appear to call for special attention.

Amounts not recorded in the Dominion Ledger but which have been reported to me as due and in arrears by the several departments are set out in the Comparative Statement of General Arrears which appears on pages 219 and 220 of this volume.

### Advances to Foreign Governments

During the year the Government of Greece paid $115,000 on account of principal, this being the payment due on June 30, 1931, as called for by the agreement of December 27, 1923, leaving a balance of $6,525,000 still owing. Interest was also paid on the outstanding balance for the 6 months ending June 30, 1930. Further payments of principal or interest were discontinued pursuant to the moratorium declared on international debts.

Interest in full was received on the bonds of the Kingdom of Roumania held as security for advances to that Government. No payments of either principal or interest were received on account of the amounts owing by the Italian and Russian Governments.

### Canadian Farm Loan Board

The payments made to the Farm Loan Board under the provisions of the Canadian Farm Loan Act (R.S. 1927, Chap. 66) were:—

| — | Paid in 1931-32 | Total Payments to Mar. 31, 1932 |
|---|---|---|
| Initial Capital—paid under Sec. 5 sub. sec. (a) and Order in Council of May 4, 1927 | | $ 5,000,000 00 |
| Capital Stock—subscribed and paid under Sec. 5 sub. sec. b (1) | $ 107,603 00 | 366,465 00 |
| Purchase of Bonds issued by the Board, under Sec. 6 and 18 and Order in Council of June 6, 1930 | 1,500,000 00 | 1,800,000 00 |
| Total | 1,607,603 00 | 7,166,465 00 |

No further payments on account of Initial Capital were made by the Dominion Government, the limit of $5,000,000 authorized by the Act having been reached in 1930-31. Interest on this Initial Capital will commence to accrue three years after dates of payment. No dividend has as yet been declared on the Capital Stock of $366,465.

During 1931-32 the Dominion Government paid to the Board $1,500,000 for 5% Canadian Farm Loan Bonds under authority of the Order in Council of June 6, 1930, which approved the purchase by the Dominion Government of these bonds to the amount of $6,000,000. Interest amounting to $30,859.60 on bonds purchased prior to January 1, 1932, was received by the Dominion.

Amounts totalling $9,140.60 were paid during the year by the Department of Public Works for office accommodation, telephones and light for the Board.

The accounts of the Board are not audited by this Office but by a firm of chartered accountants as provided by section 14 of the Act.

## Government Annuities Fund

A statement of the transactions affecting this Fund during the year will be found on page 200 of this volume, followed by a statement of the liabilities or net present value, of outstanding contracts as at March 31, 1932, as furnished by the Annuities Branch of the Department of Labour. The amount at the credit of the Government Annuities Fund was $26,582,543.61 while the computed liabilities were $26,871,979.00 or $289,435.39 in excess of the assets, as compared with a deficit of $261,939.35 in the preceding year.

Two cases of irregularities on the part of annuity agents, resulting in a loss of $42,097.55 after the deduction of amounts recovered, occurred during the year; one of these agents, whose defalcations were $42,000, is now serving a penitentiary term on this account. The second offender, whose deficit it is expected will be recovered, was suspended.

The system of assessing, collecting and bringing to account the receipts of the Fund was enquired into by me. The accounting system was found to be inadequate and not in accord with modern principles of accounting, and improvements were recommended.

## Indian Affairs Special Account—Prairie Provinces Indian Fund

During the fiscal year 1924-25 under authority of Vote 463, the profits of $57,329.03 derived from the operation of the Greater Production Farm and $21,700 of profits from the Regina Warehouse were placed in this special open account to be used in the interests of the Indians of the Prairie Provinces. In the last fiscal year, as there were no transactions in connection with this account, the department requested the Finance Department to have it closed out. This was done by transferring the unexpended balance of $45.09 to Casual Revenue.

The following is a summarized statement of this account:—

| | | | |
|---|---|---|---|
| Amount of Vote 463 (1924–25) | | | $79,029 03 |
| Bank Interest | | | 90 00 |
| | | | 79,119 03 |
| DEDUCT— | | | |
| Payments for horses for Greater Production Farm | $ 21,260 00 | | |
| Advances to Indians | $81,069 22 | | |
| LESS—Repayments by Indians | 23,255 28 | | |
| | | 57,813 94 | 79,073 94 |
| Unexpended Balance transferred to Casual Revenue | | | 45 09 |

Although the account is closed, the sum of $57,813.94, being the balance of advances made to Indians, remains unaccounted for, and, I have been informed that the department is taking steps to collect the outstanding amounts.

## INDIAN COMMISSIONER'S GREATER PRODUCTION ACCOUNT

At the end of the fiscal year the department ceased to operate the Greater Production Farm on Muscowpetung's Reserve, therefore, in accordance with Section 94 A of the Indian Act as amended, the cash balance was transferred to a special account in the Indian Trust Fund for the purpose of making loans to Indians. The department informed me that the farm, with stock and equipment, has been leased for a period of two years and that on the expiry of the lease the stock and equipment will be sold, and that the disposition of the Commissioner's house in Regina, which was purchased and maintained from farm funds, will be decided on when vacated by the Commissioner.

The following is a summary of the cash transactions of the farm from its inception in 1919 to March 31 last:—

| | | | |
|---|---|---|---|
| RECEIPTS— | | | |
| Advances from War Appropriations | $ 362,000 00 | | |
| Sales of Grain, stock, etc | 1,197,736 69 | | |
| Bank interest on deposits | 22,592 63 | | |
| | | | $ 1,582,329 32 |
| DISBURSEMENTS— | | | |
| Operating expenses | 1,066,177 74 | | |
| Office and General Expenses | 53,267 91 | | |
| Commissioner's House | 23,830 86 | | |
| Refund to War Appropriations | 362,000 00 | | |
| Profit to Dec. 31, 1923, remitted to Receiver General (Prairie Provinces Fund) | 57,329 03 | | |
| Transferred to Special Account, Indian Trust Fund | 19,723 78 | | |
| | | | 1,582,329 32 |

A statement showing the transactions for the year will be found on page 197 of this volume.

## Loans to Harbour Commissioners

The amounts authorized by Parliament to be advanced to the various Boards of Harbour Commissioners and the payments made therefrom are as follows:—

| Harbour Commissioners | Loans | | Total Authorized to March 31, 1932 |
|---|---|---|---|
| | In 1931-32 | Total to March 31, 1932 | |
| Chicoutimi | $ 465,000 00 | $ 2,626,000 00 | $ 2,950,000 00 |
| Halifax | 2,752,000 00 | 7,593,000 00 | 9,000,000 00 |
| Montreal | 1,412,000 00 | 59,389,000 00 | 69,250,000 00 |
| Montreal—*re* Harbour Bridge Bond Interest | 534,000 00 | 704,000 00 | |
| New Westminster | 205,764 66 | 205,764 66 | 300,000 00 |
| Quebec | 1,379,000 00 | 25,808,995 68 | 26,125,000 00 |
| St. John | 5,763,855 00 | 9,170,855 00 | 15,000,000 00 |
| Three Rivers | 747,568 00 | 2,427,168 00 | 2,700,000 00 |
| Vancouver | 809,000 00 | 21,416,900 00 | 29,000,000 00 |
| | 14,068,187 66 | 129,341,683 34 | 154,325,000 00 |
| *Less*—Repayments by Montreal Board, not available for re-loan | ..... | 2,000,000 00 | |
| Repayment by New Westminster Board, not available for re-loan | ..... | 16,625 00 | |
| | ..... | *2,016,625 00* | |
| | 14,068,187 66 | 127,325,058 34 | |

The sum of $704,000, being advances to March 31, 1932, to the Montreal Harbour Commission for interest on the Harbour Bridge bonds, was provided under Votes 310 and 326 in the schedules to the Appropriation Acts for 1931-32.

The Department of Finance reports the following amounts due as arrears of interest to January 1, 1932: Chicoutimi Harbour Commissioners, $57,655.82; Montreal Harbour Commissioners, $448,113.87; Three Rivers Harbour Commissioners (Old Corporation) $435,109.66; Quebec Harbour Commissioners, $12,810,983.95. The arrears shown against the Montreal Board were paid soon after the close of the fiscal year. The Montreal Harbour Commissioners are also reported as being $14,887.05 in arrears for interest on advances required under the guarantee of the Harbour Bridge bonds. The claim of the Quebec Harbour Commissioners against the Government for the use of Commission property is still unsettled.

## Outstanding Cheque Account

A balance of $119,444.72 appears at the credit of the Outstanding Cheque Account on March 31, 1932, which amount represents the full liability at that date of all outstanding letter of credit cheques issued during the period April 1, 1924 to March 31, 1930. In providing for cheques issued prior to April 1, 1924, and presented for payment during the year, $6,489.78 was transferred to this account from Consolidated Revenue Fund.

## Railway Grade Crossing Fund

The amount expended during the year, under the authority of the Board of Railway Commissioners, was $959,252.33, being $319,528.08 in excess of that for 1930-31. To provide for this expenditure $958,527.82 was transferred from the Consolidated Revenue Fund under the provisions of 1918-19, Geo. V, Chapter 43, and the balance was obtained from sundry refunds, etc. There has, therefore, been expended the sum of $4,297,476.51 from the total amount of $4,600,000 allocated, to March 31, 1932, for the purposes of the Fund, under section 239-A of the Railway Act of 1909 and subsequent amendments thereto, leaving a balance of $302,523.49 available for further expenditure.

During the year the Governor in Council authorized a second payment to the Board of $500,000 under the Unemployment Relief Act, which together with $499,967.04 remaining unexpended at the close of the preceding year made $999,967.04 available for this purpose. Of this amount $335,830.92 was expended to March 31, 1932, leaving a balance of $664,136.12.

Details of the expenditure in 1931-32 will be found on pages 213 to 215 of this volume.

## Seed Grain and Relief Advances

Seed Grain and Relief, Department of the Interior—The sum of $346,364.78 was written off by the Department during the year and credited to that part of the Seed Grain account which was transferred in 1928-29 from the Active to the Non-Active Assets in the Public Accounts; of this $206,263.88 is applicable to the fiscal year 1930-31.

The Non-Active Assets account as at March 31, 1932, is as follows:—

| | | | |
|---|---|---|---|
| Transferred to Non-Active Assets | | | $ 2,000,000 00 |
| *Less*— | | | |
| Adjustment of Balance with books of Interior Department (see Auditor General's Report, 1928-29, page xxxiv) | $ 745,496 23 | | |
| Commission on Collections | 432 96 | | |
| Written off under authority of Chap. 51, 1927, an Act respecting certain debts due the Crown, and Orders in Council:— | | | |
| 1928 to 1930 | $ 125,674 27 | | |
| 1931-32 | 346,364 78 | | |
| | | 472,039 05 | |
| | | | 1,217,968 24 |
| Balance, Schedule "N" Miscellaneous Investments (Non-Active) | | | 782,031 76 |

A statement showing the transactions during the year will be found on page 200 of this volume. In addition to the outstanding balance of principal of $3,190,690.53, the Department of the Interior reports arrears of interest amounting to $2,244,492.21, making a total due the Dominion Government of $5,435,-182.74. This is a decrease of $294,935.39 as compared with the amount due on March 31, 1931.

No transactions affecting the Saskatchewan Government Seed Grain Advances of 1908 have taken place during the year.

## Suspense Account

The balance in Suspense Account increased during the year from $49,887.99 to $62,176.18. Explanations of the principal transactions affecting this account follow.

Overages at Elevators.—An amount of $1,784.19 was received from the Board of Grain Commissioners, being the proceeds of the sale of overages at terminal elevators at the close of the grain year ended July 31, 1931. The balance held in this account for overages at elevators now stands at $11,784.19 which figure includes $10,000 set aside by the Order in Council of June 28, 1928, to be applied by the Board of Grain Commissioners for grain research.

Assets of Dominion Shipbuilding and Repair Co.—The Department of Marine deposited $3,650.20 from the departmental trust account held in the name of A. R. Tibbits (see Precis of Correspondence, Report of 1927-28, Vol. I, page 219). The amount now held as realized assets of this company in liquidation is $39,441.44.

Wages of late seaman Chas. Thompson.—The Department of Marine deposited $4,091.89, being the amount due late seaman Charles Thompson. This amount is held pending location of the heirs of the deceased.

Fidelity Insurance Payments.—On claims arising through defalcations of two Government employees, $3,000 was paid by two fidelity insurance companies; of this, $2,000 was applied towards making good the deficiency in the revenue occasioned by one of the defalcations.

West Indies Steamship Service, Loss on Operations.—The governments of St. Lucia, British Honduras, Grenada and St. Vincent remitted sums totalling $21,900 as their shares of the losses incurred in operating the steamship service under the West Indies trading agreement. As the service was maintained by the Canadian National (West Indies Steamships, Ltd.,) the total amount received was paid over to that company.

## TRUST FUNDS

The following is a comparative statement of the balances on March 31, 1931, and March 31, 1932, standing at the credit of those open accounts which have been classified as "Trust Accounts" in preceding reports and in the Balance Sheet in the Public Accounts.

| Account Title | Credit Balance March 31, 1932 | Credit Balance March 31, 1931 | Increase | Decrease |
|---|---|---|---|---|
| Burrard Dry Dock Pontoons | $ 18,400 30 | $ 15,531 15 | $ 2,869 15 | |
| Canadian National Railways—Guaranteed Bond Issues (Outstanding Interest) | 88,350 00 | 88,725 00 | | $ 375 00 |
| Common School Fund | 2,672,695 82 | 2,668,449 17 | 4,246 65 | |
| Contractors' Security Deposits | 668,469 86 | 1,712,817 35 | | 1,044,347 49 |
| Empress of Ireland Relief Fund | 819 18 | | 819 18 | |
| Immigration Guarantee and Special Fund | 243,394 36 | 303,851 70 | | 60,457 34 |
| Indian Trust Fund | 13,644,079 21 | 13,764,581 06 | | 120,501 85 |
| Military Estates, Fund No. 1 | 108,997 47 | 112,988 93 | | 3,991 46 |
| Military Estates, Fund No. 2 | 8,973 97 | 12,218 25 | | 3,244 28 |
| Pensions and National Health, War Service Gratuity | 156,259 94 | 159,700 79 | | 3,440 85 |
| Pensions and National Health, Pensions, etc. | 610,335 79 | 592,756 60 | 17,579 19 | |
| Pilots' Pension Funds— | | | | |
| British Columbia Pilots | 3,877 77 | 6,256 98 | | 2,379 21 |
| Decayed Pilots (Montreal District) | 5,895 53 | 18,725 60 | | 12,830 07 |
| Halifax Pilotage District | 3,310 45 | 7,075 80 | | 3,765 35 |
| St. John Pilotage District | 4,404 48 | 5,145 63 | | 741 15 |
| Sydney Pilotage District | 1,410 59 | 7,999 41 | | 6,588 82 |
| Royal Military College Cadets' Fund | 13,126 54 | 13,567 64 | | 441 10 |
| School Lands Funds— | | | | |
| Alberta | | 137,151 31 | | 137,151 31 |
| Manitoba | | 16,045 43 | | 16,045 43 |
| Saskatchewan | | 186,156 73 | | 186,156 73 |
| Strathcona Trust Account | 500,000 00 | 500,000 00 | | |
| Total | 18,752,801 26 | 20,329,744 53 | 25,514 17 | 1,602,457 44 |

The following securities are reported by the Finance Department as being held on behalf of certain of the above funds. No verification of these securities has been made in this office:—

| — | March 31, 1932 | March 31, 1931 | Increase or *Decrease |
|---|---|---|---|
| Pilots' Pension Funds (Dominion and Provincial Bonds)– | | | |
| British Columbia | $ 21,000 00 | $ 9,000 00 | $ 12,000 00 |
| Decayed Pilots' Fund (Montreal) | 121,000 00 | 103,000 00 | 18,000 00 |
| Halifax Pilots' Pension Fund | 97,393 33 | 87,893 33 | 9,500 00 |
| St. John Pilots' Pension Fund | 44,500 00 | 42,000 00 | 2,500 00 |
| Sydney Pilots' Pension Fund | 57,800 00 | 48,800 00 | 9,000 00 |
| School Lands Funds (Dominion 5 p.c. Debenture Stock)– | | | |
| Alberta | | 9,500,000 00 | * 9,500,000 00 |
| Manitoba | | 5,905,000 00 | * 5,905,000 00 |
| Saskatchewan | | 17,724,000 00 | * 17,724,000 00 |
| Total | 341,693 33 | 33,419,693 33 | * 33,078,000 00 |

Statements of the active Trust Accounts will be found in a subsequent section of this volume, pages 186 to 218. The following remarks with respect to certain of the accounts refer to the transactions during the year under review.

### Indian Agents' Trust Accounts

The remarks under this heading on page xlvi of the introduction to my report for 1930-31 relative to the unsatisfactory returns made to this office in regard to these accounts, and to the absence of an adequate system of inspection of the Indian Agencies are applicable to the fiscal year under review.

### Indian Trust Fund Accounts

A summarized statement of the revenue and expenditure of the Indian Trust Fund is given on page 198 of this volume and a tabular statement of the revenues and expenditures of the various Indian bands is published in Volume II, Part "I", pages 43 to 53. Fuller details of the transactions affecting the individual band accounts are available in this office.

### Intercolonial and Prince Edward Island Railways Employees' Provident Fund

During the year, the total disbursements from this fund amounted to $1,116,252.82 as against $995,925.01 in the preceding year, being an increase of $120,327.81. In addition to the statutory contributions by the Government and the railway employees, the Canadian National Railways made special contributions to this fund amounting to $729,042.54.

A statement of the receipts and disbursements for the year will be found on page 213 of this volume.

## MISCELLANEOUS STATEMENTS

Statements dealing with special activities of the Government will be found on pages 219 to 258 of this volume. In addition to those corresponding with the statements published last year there are the following:—

Statement of cancelled Dominion and Provincial Notes withdrawn from circulation for the year, page 247.

Statement of Converted, Transferred, Exchanged, Issued and Outstanding Securities audited during the year, page 252.

Observations with regard to the Miscellaneous statements will be found below and in other chapters of this report.

## Arrears Due

Comparative statements of General Arrears, Interest Accrued on Loans and Advances to Railways, etc., and Principal outstanding on account of Indian Lands, at March 31, 1932, which are published on pages 219 to 221 of this volume were compiled from returns received in this office from the various departments. The items referred to are not included in the Balance Sheet of the Dominion as published in the Public Accounts.

No statement of unpaid sales taxes, business profits taxes and income taxes outstanding were received from the Department of National Revenue and none of these arrears is reported herein.

The following is a condensed comparative statement, as at March 31, 1932, and March 31, 1931, of uncollectible accounts outstanding, as reported to me by the various departments:—

| Department | March 31, 1932 | March 31, 1931 | Increase or *Decrease |
|---|---|---|---|
| Agriculture | $ 7,231 92 | ..... | $ 7,231 92 |
| External Affairs | 65 00 | $ 65 00 | |
| Fisheries | 414 40 | 128,477 22 | * 128,062 82 |
| Immigration and Colonization | 1,084 18 | 882 75 | 201 43 |
| Indian Affairs | 19,950 47 | 18,935 88 | 1,014 59 |
| Interior | 26,621 11 | 26,621 11 | |
| Justice— | | | |
| Exchequer Court | 24 60 | 24 60 | |
| Supreme Court | 30 15 | 30 15 | |
| Penitentiary Branch | 182 25 | 166 25 | 16 00 |
| Labour | 1,239 18 | 1,239 18 | |
| Marine | 1,534 94 | 2,799 15 | * 1,264 21 |
| Mines | 92,257 27 | 1,047 59 | 91,209 68 |
| National Defence | 750,042 10 | 749,235 21 | 806 89 |
| National Revenue | 36,932 69 | 36,932 69 | |
| Pensions and National Health | 158,172 78 | 159,305 72 | * 1,132 94 |
| Post Office | 27,161 61 | 27,161 61 | |
| Public Printing and Stationery | 3,991 57 | 3,998 32 | * 6 75 |
| Public Works | 115,070 67 | 114,906 12 | 164 55 |
| Railways and Canals | 7,138 03 | 6,695 26 | 442 77 |
| R.C.M.P. | 1,654 85 | ..... | 1,654 85 |
| Secretary of State | 31,669 84 | 4,642 94 | 27,026 90 |
| Soldier Settlement of Canada | 13,954 61 | 1,433 09 | 12,521 52 |
| Trade and Commerce | 39,753·38 | 39,829 44 | * 76 06 |
| | 1,336,177 60 | 1,324,429 28 | 11,748 32 |

The question referred to in my previous reports of writing off uncollectible amounts due, has not yet been dealt with by the Treasury Board.

An act to provide for the setting off of amounts due to the Crown by provinces, companies, corporations or municipalities, against sums payable to them by the Government of Canada, was passed at the last session of Parliament and is entitled "An Act respecting debts due to the Crown" (Chap. 18, 22-23 Geo. V). Saving of public moneys might be effected if full advantage were taken of this statute by the various departments of the government co-operating in its enforcement.

The necessity of careful departmental examinations of all outstanding accounts and the energetic following up of all overdue items is again emphasized.

General Arrears were $4,992,739.90 at the close of the fiscal year 1931-32 as compared with $4,547,400.14 for the previous year. These figures appear in the comparative statement shown on pages 219 and 220 in this volume.

The figures, as reported by the departments show major variations from those of the previous fiscal year as indicated in the paragraphs immediately following.

The large decrease in the amount of arrears reported by the Department of Fisheries is accounted for by the abandonment of fishery licence fees as a result of the Privy Council findings in the B.C. Fisheries Reference Case and the disallowance by the Exchequer Court of amounts due by the National Fish Company.

The claim of the Secretary of State against the Clerk of the Peace for York County, Ontario, referred to in previous reports, now amounts to $14,625.84. No collections on account of this claim have been reported.

Interest Accrued on Loans and Advances to Railways, etc.—The net amount reported by the Department of Finance under this heading as having accrued during 1931, was $39,371,644.33, an increase of $2,010,665.07 over that of 1930.

Principal Outstanding on Account of Indian Lands.—On page 221 of this volume is published the statement of these outstanding balances as received from the Department of Indian Affairs; an audit of these accounts, is at present being made.

## Graving Docks, Public Works—Revenue and Expenditure

On page 239 is published a comparative statement of the revenue and expenditure of the Government owned graving docks and repair slips for the past three years, ending March 31, 1932. This statement shows that the combined revenue has decreased from $127,758.64 in 1930-31 to $90,267.71 this year and the expenditure from $207,288.74 to $186,930.11. This resulted in an increase of the excess of expenditure over revenue from $79,530.10 to $96,662.40.

## Telegraphs, Public Works—Revenue and Expenditure

A comparative statement of the revenue and expenditure in connection with the operation of the Government owned telegraph and telephone lines, for the past three years, is given on page 239 of this volume.

The total revenue shows a reduction of $54,355.62 while the expenditure decreased $93,359.12 as compared with 1930-31. In 1931-32 the excess of expenditure over revenue was $393,761.46 and in 1930-31, $432,764.96, a decrease of $39,003.50.

## SPECIAL AUDITS

The statutory and other audits and special investigations carried out under my supervision in the several departmental offices are growing in extent and importance every year. These audits and investigations have had the effect of revealing the inadequacy of methods used in bringing to account, recording and controlling revenue and expenditure, and of remedying unsatisfactory conditions by the introduction of more efficient systems and safeguards for the administration of public moneys in the departments concerned. They also indicate that all the accounting units of the service and other government activities, commissions and other bodies, should be audited at regular intervals. It is regretted however that for the reasons given in a following chapter dealing with staff matters, it will not be possible for me to do so for some time yet to come.

These investigations, while carried out independently, supplemented the regular current audit of the accounts conducted in this office.

Hereunder is a synopsis by departments of the matters investigated, surveyed or audited:—

*Agriculture.*—General Survey of revenue and expenditure transactions of Dominion Field Laboratory of Plant Pathology at Summerland, B.C.—Special investigations of accounts and financial transactions at Dominion Experimental Stations at Scott, Saskatchewan, and Summerland, B.C.

*Civil Service Commission.*—Inspection, supplementary to that made in 1931, regarding matters connected with revenue.

*Finance.*—Canadian Patriotic Fund, Audit—Halifax Relief Commission, Audit—Inspection, in Winnipeg, of the Accounting System for payment of Wheat Bonus—Semi-annual inspections of the store of Bullion and Coin at the Royal Mint, Ottawa.

*Immigration and Colonization.*—Empire Settlement Scheme, Assisted Passage Loan Accounts, Audit—Three Thousand Family Settlement Scheme, Audit —New Brunswick Settlement Scheme, Audit.

*Labour.*—General survey and test audit of Canadian Government Annuities, Combines Investigation, Labour Intelligence and Circulation branches at head office at Ottawa.—Investigation of Unemployment Relief payments, etc., in the Province of Saskatchewan—Special Investigations: Accounts and records of the Saskatchewan Relief Commission at Regina, Saskatchewan; Unemployment Relief, Trans-Canada Highway Construction Expenditure, Province of Ontario; Methods of recording and controlling the Unemployment Relief Payments in the Province of Ontario.

*Marine.*—Special investigation of revenue accounts at head office in Ottawa.

*Mines.*—General survey of accounts and records at Dominion Assay Office, Vancouver, B.C.—Inspection, supplementary to that made in 1930, regarding receipts of revenue and advances to officials.

*National Revenue.*—Inspection of Law Stamps—Drawback Claims, Examination of Manufacturers' Accounts.

*Pensions and National Health.*—New Zealand War Pensions in Canada, Audit.

*Public Printing and Stationery.*—Examination of Revenue Returns—Inspection of Inventories.

*Royal Canadian Mounted Police.*—General survey and test audit of accounts and records at headquarters, in Ottawa, and at several Western divisional headquarters of the Force.

*Secretary of State.*—General survey and test audit of Accountant's, Companies, Naturalization and Registration branches at head office in Ottawa.—Inspection, supplementary to that made in 1931, regarding Patent and Copyright Office revenue accounts; Reparation Payments, Audit.

*Departments Generally.*—Verification of Cash on hand.

The departments concerned were advised of the results of the inspections, and where irregularities or defalcations were disclosed reports were made to the Minister of Finance in accordance with the provisions of the Consolidated Revenue and Audit Act.

My comments on these audits will be found hereunder or in other chapters of this report.

## Department of Agriculture

### *Dominion Field Laboratory of Plant Pathology*

An inspection of the accounts having been carried out at the office of this laboratory at Summerland, B.C. certain observations and recommendations were made to the Department of Agriculture with a view to the introduction of more efficient and protective methods of accounting and insuring the enforcement in that office of the provisions of the Consolidated Revenue and Audit Act, and of Treasury Board Regulations regarding revenue and expenditure.

## Department of Labour

A survey was made of the methods of handling, recording and controlling the revenue receipts of the Labour Intelligence and Circulation, and the Combines Investigation branches of the above mentioned department, following which I made certain recommendations, the adoption of which would improve the method of safeguarding revenue receipts.

## Department of Marine

Under my direction the system of assessing, collecting, and bringing to account of the revenue, and the method of internal check and audit, in the Department of Marine, were thoroughly investigated.

The accounting system was found to be inadequate and, as a result, the control over the accounts, the sources of revenue and the collection and handling of moneys was entirely insufficient. These conditions made possible deliberate and fraudulent mis-application and mis-appropriation of public moneys by two officials of the department, resulting in defalcations during the fiscal year 1930-31, amounting to at least $15,038.77. These officials have since been sentenced to prison terms, and a third one, who was implicated was suspended from the service.

Following this investigation and the recommendations made by me, improvements in methods of accounting and administration were introduced by the department.

## Department of Mines

In an examination made by my inspector, subsequent to that referred to on page liii of my last report, it was observed that the introduction of the improvements recommended in that report had resulted in the strengthening of the control of moneys received.

## Department of National Revenue

### *Drawback Claims, Examination of Manufacturers' Accounts*

During the year local investigations were made of the method of preparing drawback claims and the checking by departmental officers of claims submitted by the following Companies for payment of drawback of duty paid on imported materials entering into the production of manufactured articles:—

Willys-Overland, Ltd., Toronto.
Chrysler Corporation of Canada, Ltd., Windsor, Ont.
Goodyear Tire and Rubber Co. of Canada, Ltd., Toronto, Ont.
H. J. Heinz Co., Leamington, Ont.
Steel Company of Canada, Ltd., Hamilton, Ont.
Jordan Wine Co., Jordan, Ont.

A test audit of these claims, previously submitted to me for payment, was also made by my officers with satisfactory results.

## Department of Pensions and National Health

### *New Zealand Pensions Audit*

The accounts of payments made by the Department of Pensions and National Health to pensioners resident in Canada and the United States, on behalf of the Government of New Zealand, were verified and certified by me and forwarded to that Government by the Department.

## Post Office Department

### *Post Office Guarantee Fund*

As indicated in my report for the year ended March 31, 1931, comments on the examination of this fund were communicated to the Deputy Postmaster General with a request for further information regarding various matters concerning the administration of the Fund. With the exception of two important points which were referred to the Treasury Board for a decision, one of which is still under consideration, these matters were disposed of to my satisfaction.

## Department of Secretary of State

An inspection of the departmental files and records disclosed the possibility of loss of revenue because of lack of uniformity in the application of the tariff of fees and the enforcement of certain provisions of the Companies Act and of regulations approved by Order in Council under the provisions of the Naturalization Act. My recommendations to the Department with a view to the prevention of such losses by the introduction of adequate methods of collecting and controlling receipts of revenue and refunds of expenditure were, I am informed, adopted in a number of instances, and that others are still under consideration.

### *Patent and Copyright Office*

A further inspection of the accounts of the Patent and Copyright Office showed that the department had not given effect to a number of the recommendations made by me following the first inspection, and that, in many cases, the same unsatisfactory conditions and irregularities were in evidence.

### *Reparation Payments*

A further grant of $3,200,000.00 for the payment of claims for losses sustained by the civil population of Canada during the Great War was made available by Parliament during 1931-32.

The following is a summarized statement of reparation payments made under this Grant and from funds in the hands of the Custodian:—

| | | | |
|---|---|---|---|
| Balance in hands of Custodian Mar. 31, 1931 (See Vol. I, page liv, 1930-31) | | $ 43,859 04 | |
| Accountable Advances brought forward | | 4,146 40 | |
| Grant—Vote 484 | $ 3,200,000 00 | | |
| *Less*—Amount not used | 1,869,352 33 | | |
| | | 1,330,647 67 | |
| Receipts— | | | |
| Bank Interest | 1,987 50 | | |
| Refund on railway ticket | 8 74 | | |
| | | 1,996 24 | |
| | | | $ 1,380,649 35 |
| *Deduct*— | | | |
| Disbursements (See Vol. II, Part "Y", page 7)— | | | |
| Payments of Awards— | | | |
| Principal | 891,989 42 | | |
| Interest | 402,613 23 | | |
| | | 1,294,602 65 | |
| "Gypsum Queen" Investigation | | 11,542 67 | |
| Commissioner's remuneration | | 13,300 00 | |
| Administration Expenses | | 36,876 82 | |
| Accountable Advance at March 31, 1932 | | 3,084 03 | |
| | | | 1,359,406 17 |
| Balance in hands of Custodian, March 31, 1932 | | | 21,243 18 |

The payments of 1931-32 were subjected to a special audit similar to that of previous years, and my comments thereon were communicated to the Department of the Secretary of State.

Armenian Claims—Included in the claims settled this year is a sum of $300,000.00 paid to the Custodian and distributed by him to Canadian nationals of Armenian origin by way of compensation for damage due to the destruction or seizure of real and personal property by the Turkish Government.

It might be pointed out, in connection with these payments that when asked by the Under-Secretary of State as to whether a stated amount could be paid out of Vote 484 for distribution among these claimants I informed him that I did not consider it a proper charge, and advised submission of the question to the Minister of Justice. Subsequently, the Minister of Justice having expressed his opinion that there was sufficient authority for the settlement of these claims, the Governor in Council concurred in the recommendation of the Secretary of State and the payment was authorized by Order in Council (P.C. 571) on March 12, 1932.

## Departments Generally

### *Verification of Moneys on hand*

In the course of the year, a verification was made of the cash on hand in practically all the departmental offices at Ottawa. The result of these surprise visits was that in reporting on the examination it was found necessary in practically every case to draw the attention of the Department concerned to certain practices which were not in accord with the directions of one or more Treasury Board Minutes, particularly those regarding the prompt depositing of moneys. Except in a few cases, where the differences were small, the cash on hand was found to be in agreement with the amounts shown in the books.

### Canadian Patriotic Fund

In compliance with the directions of the Canadian Patriotic Fund Act of 1914 (5 Geo. V, Chap. 8, Sec. 10) an audit was made of the accounts of this Fund for the fiscal year 1931-32.

Disbursements amounting to $261,786.90 more than the ordinary receipts were partially provided for by the sale and conversion of $100,250.00 of bonds, part of the assets of this Fund, at a profit of $5,187.50. Arrangements were made with the bank to carry the balance as an overdraft. This excess of disbursements over receipts reduced the amount at the credit of the Fund as at March 31, 1932, to $763,024.31.

### Halifax Relief Commission

Following the local examination of the accounts of the Commission in 1929-30 a further audit was made in 1931 at Halifax, covering these accounts to July 31, 1931 and a report thereon was submitted to the Honourable the Minister of Finance. Important recommendations made in the various reports submitted were generally given effect to.

In August, 1932, a further brief inspection of the cash accounts of the Commission was made, the results of which have been communicated to the Chairman of the Commission.

## ADMINISTRATION OF CIVIL SERVICE AND CIVIL SERVICE SUPERANNUATION ACTS

For the reason stated in my report for last year it is considered advisable to deal with questions arising under these different Acts in one section. A number of these questions are dealt with in the Treasury Board Correspondence and in the Precis of Departmental Correspondence published on the following pages:—

Legality of additional payment to Permanent Employee.....Page 270
Temporary Employees paid higher rates than authorized by Civil Service Commission..... " 272
Payment of more than one full-time salary for same period.... " 277
Employment of officials without authorization of Civil Service Commission.....Pages 280 & 281
Transfer of official to an unclassified position without approval of the Civil Service Commission.....Page 283
Payment from General Votes of Gratuities in lieu of Retiring leave..... " 286

Salaries of Graduate Nurses in excess of Civil Service Classification Schedules..... Page 338

Superannuation Abatements not made from salary of an Indian Agent..... " 339

Employment of various officials without proper authority..... " 339

Employment of various Park Officials without proper authority. " 339

Authority for employment of Office Staff, Sorel Shipyard, questioned..... " 340

Classification and rate of pay of Inspectors of Dredges questioned " 340

Payment of salary of Confidential Messenger in excess of authorized rate..... " 343

Salaries of Preventive Officers paid in excess of rates provided by Civil Service Classification..... " 344

*Selection of one individual from a group as eligible to become a contributor under the Superannuation Act, 1924.*—Under the provisions of Sections 2 (c) and 11 of the Superannuation Act a temporary official, of the Soldier Settlement Board was subsequent to his death designated as having been included in the definition of "Civil Service" in the said Act. In a letter to the Treasury Board I pointed out that such designation seemed irregular for the following reasons: (1) his prior service in another department was of a temporary nature and did not qualify him for transfer to his position in the Soldier Settlement Board; (2) only permanent employees who had been transferred from other departments had been designated in an Order in Council passed previously; (3) the intention of the Act did not appear to justify treating one employee out of a group as "a portion of the Service" or empower the Governor in Council to extend its provisions to one individual and exclude all others employed in a similar capacity. The Treasury Board referred the matter to the Department of Justice who expressed the opinion that the employee's dependents were eligible to receive allowances under the Act and no further objection was made.

*Eligibility of contributors to the Superannuation Act, 1924, who are retired on account of age, to receive a gratuity.*—Section 7 (1) of the Act of 1924 provides for the payment of a gratuity if a contributor becomes disabled or otherwise incapable of performing the duties of his office, or if his office is abolished, but makes no provision for such gratuity when retirement is due to advanced age. In two cases of this nature which arose during the year I signed the schedules as it was evidently never intended that they should be deprived of this benefit. One of the cases has since been passed by the Treasury Board. In a letter to the Board I pointed out, that the difficulty might be removed in one of three ways, viz: (*a*) by establishing an age limit for becoming a contributor under the Act, (*b*) by establishing an age limit for all appointees to the Service, or (*c*) by the inclusion of "advanced age" as one of the statutory grounds for a gratuity.

*Employees, who are subject to the provisions of the Superannuation Act, 1924, continued in the Service beyond the age of 70 without the approval of the Governor in Council.*—In my report for 1931 I called attention to this matter. A number of these employees have been retired since my last report was published, but other cases have arisen since. According to the records of this Office there are fifteen persons so employed at present.

*Full Superannuation Allowance paid to official who had incorrectly stated his age.*—An employee of the Marine Department at the time of his election to become a contributor under the Superannuation Act understated his age by 6 years less one month. On his retirement it was ascertained that he had been retained in the service 3 years after he had reached the age of 75 years, the statutory limit for employment, with the result that he received an annual allowance $155.71 greater than what he would have received had the terms of the Act been complied with. The attention of the Treasury Board was called to this fact but the allowance claimed was allowed.

*Shortage of contributions of two officials of the Senate.*—On October 1, 1930, an Order in Council was passed directing that only periods of active employment of a sessional employee may be counted for superannuation purposes. This affects the past service of two officials of the Senate, who have both ceased contributing, evidently assuming that a year was to be allowed for such periods. I wrote to the Deputy Minister of Finance and called attention to the shortage of current contributions in the case of both these men, and also the necessity of an adjustment of arrears in the case of one of them. No adjustment has yet been made.

*Re-assignment of superannuated officials.*—In 1931 a large number of persons were retired from the Interior Department. Shortly after their retirement a number of them were re-employed in other departments. I wrote the Treasury Board enquiring if their superannuation allowance was to be continued during their period of re-employment or if an adjustment was to be made in their salary in view of the dual remuneration. On November 30, 1931, an Order in Council (P.C. 5-2978) was passed making regulations to cover all such cases.

*Retiring leave to employees in exempted positions.*—In examining the superannuation schedule of an employee of the Income Tax Division, National Revenue Department, it was noted that she had been granted three months' retiring leave. I wrote the Department pointing out that had this employee been subject to the Civil Service Act only sixty days could have been allowed and stated that, in my opinion, the approval of the Governor in Council should have been obtained for the granting of such leave. In a letter to the Treasury Board, enclosing a copy of my letter to the Department, I observed that this was another case involving the whole question of the eligibility of employees in exempted positions to receive sick, special or retiring leave—a matter which I took up with the Civil Service Commission in September, 1930, and which I understood had been referred by them to the Treasury Board. No action has been taken on their recommendation to date.

## OPERATION OF THE CONSOLIDATED REVENUE AND AUDIT ACT

On March 31, 1932, the Consolidated Revenue and Audit Act (R.S. 1927, Chap. 178) became inoperative, being superseded by the Act of 1931 which was brought into force by proclamation notified in the *Canada Gazette* on March 26, 1932. The procedure regarding the issue of public money, provided under the old Act, was continued, because the Governor General in Council by Order in Council (P.C. 614) passed on March 19, 1932, directed that during a period not exceeding 30 days from the end of the fiscal year, issues of public moneys should be made in accordance with the procedure followed prior to the date o

the coming into force of the new Act. The Department of Justice gave the opinion that the provisions of sub-section 1 of section 32 of the Act of 1931 were applicable to the balance remaining in appropriations for the fiscal year 1931-32. On the authority of this Order in Council and pursuant to this opinion I continued until April 30, 1931, to apply to the Minister of Finance for letters of credit for the various departments, when requests for credits were made, to the amount of the unexpended balances of the appropriations. This extension of time gave the departments an opportunity to complete their payments for 1931-32 and no overdrafts of letters of credit occurred at the end of this year.

Under Section 50 of the Consolidated Revenue and Audit Act 1931, I am directed to call attention to every case which I consider should be brought to the attention of Parliament. In accordance with that direction, attention is specially called to the correspondence printed on pages 261 to 264 of this report, which was exchanged between the Auditor General, the Department of Agriculture and the Treasury Board regarding the amount of the subsidy payable to the Trenton Cold Storage Co., to which I objected mainly on the ground of insufficient parliamentary authority. My objection, which was supported by the opinion of the Department of Justice, was overruled by the Treasury Board. For reasons made clear in the correspondence, the Treasury Board could not, under the previous Act, overrule the Auditor General in the case of a claim for the payment of which the Department of Justice stated there was no parliamentary authority. It may be contended in this regard that in amending the Act in 1931, Parliament did not intend to grant to the Treasury Board powers of appropriation by directing that payment be made from an appropriation which the Department of Justice had ruled was not properly applicable. Section 22 of this Act provides that "no issue of public moneys" out of the Consolidated Revenue Fund shall be made except under the authority of Parliament.

Because the action taken in this case is such a radical departure from previous practice, and because of the importance of the principle involved, I feel that I should make special reference to this matter. Durrell maintains that upon the efficiency of parliamentary control of public moneys is "grounded the whole law of finance and consequently the whole British constitution." Parliamentary control over public moneys is, I think, just as important under the Canadian Constitution.

In my previous report, page lvii, Volume I, I outlined certain features of the new Act which impose heavy additional responsibilities on the Auditor General, and the difficulties in the way of giving immediate and complete effect to the directions of the new statute. My remarks regarding these matters still apply. The difficulties then anticipated have since materialized and are perhaps greater than expected, as stated in the following chapter dealing with the personnel of my office.

In respect to the scope of the audit of revenue, as defined by subsection 1 of section 45, which reads as follows: "The Auditor General shall satisfy himself that the revenues are being fully accounted for, and shall examine, at his discretion, the accounts of all persons employed in the collecting and managing of the revenues", may I say that the only way by which I can, under the present conditions, satisfy myself "that the revenues are fully accounted for", in future as at present, is to make limited test audits of the revenue at a number of the departmental offices in and outside of Ottawa, in addition to the examination made in this office of returns, statements and other documents and records received from the departments and the banks.

## AUDIT OFFICE ADMINISTRATION

*Staff.*—The number of employees on the staff of this Office in March, 1932, was 219, of whom 107 were men; in March 1931, there were 210 employees, of whom 99 were men.

The sick and special leave with pay, for the whole staff, decreased from 4·72 per cent of the total number of working days in 1930-31 to 3·82 per cent in 1931-32.

The increase in the number of employees of this office was necessitated by the additional audits and examinations referred to elsewhere in this report. The administration of the Audit Office and audit methods have been and still are undergoing changes because of a more extensive audit of revenue, and the increased number of investigations of the accounts and accounting methods in departmental offices. Recently, further inquiries and audits have become necessary by reason of the general expansion in the departmental accounting work, and because of new legislation.

These changes call for a specialized personnel with at least some previous experience, and an increasing number of fully qualified supervising officers.

Since 1924, having foreseen these changes, I have striven to cope with the new requirements which they involved by endeavouring to increase, as far as it was possible to do so, the adaptability of the personnel to these requirements and by exercising the greatest care in the choice of new appointees. Marked progress has been made in this regard. Owing, however, to difficulties referred to in previous reports, over which I have no control, and to recent measures of economy taken by the Government to ensure reduction in departmental staffs such as that provided by Order in Council of June 14, last, directing that all positions vacant on July 30, 1932, should be abolished, with the result that this office is deprived of a number of important positions, I am still handicapped and cannot face all the exigencies of the situation. These conditions may have the effect of lessening the efficiency of this office and weakening the control of Parliament over public moneys.

*Form of Annual Report.*—Additional effort has been made this year to eliminate duplication and dispensable details published in my report and to improve the classification, the value, and the accessibility of the information given therein. As a result of these modifications, the number of pages in Volume II, which, last year, totalled 1,446, has been reduced to 998 this year. This reduction in the matter and size of the report should effect an important saving in its cost.

Further changes in the form of my report may be expected when full effect has been given to the provisions of the Act of 1931 regarding the duties of the Comptroller of the Treasury and his control of the departmental accounts.

*Election Accounts.*—I wish to again observe that the Auditor General, in addition to his duties under the Consolidated Revenue and Audit Act is also responsible for the administration of moneys expended under the Elections Act and that, as a consequence, he has financial executive duties to perform. In the year under review, payments were made, under this Act, by this Office, amounting to $126,177.55, the details of which appear in Volume II, Part "N", page 14.

## GENERAL

The further special audits made in many departmental offices and referred to more particularly in preceding chapters, disclosed that the comments of my previous reports concerning the unsatisfactory nature of accounting and internal audit systems apply to the year under review.

The establishment of a new medium of control under the Comptroller of the Treasury, as provided by the Consolidated Revenue and Audit Act, 1931, has already proved beneficial. When this re-organization of government accounting systems is completed no doubt there will be a further improvement.

As in previous reports, I would again call the attention of the House to the fact that certain departments are writing off, without parliamentary authority, uncollectible accounts due to the Dominion. If a proper control of the disposal of debts due to the Crown is to be maintained, I am of the opinion that no such accounts should be thus disposed of by any department of the government without approval of this action by the Treasury Board with subsequent confirmation by Parliament.

As the Treasury Board regulations entitled "Rules and Regulations with reference to the receipt, entry and accounting of public monies" date back to December 30, 1880, I submit that an early and earnest consideration could, with profit, be given to the question of promulgating new regulations more in accord with present day requirements. Such new regulations would be of great assistance in bringing about uniformity in the departmental control of receipts, and in the audit thereof by the Auditor General as required by the Audit Act, 1931.

In past reports I referred to the advisability of establishing uniform and systematic control of all government property such as buildings, lands, plant, boats, etc., and equipment, stores, material, furniture and supplies of all kinds. I would again advise the introduction of such control.

I desire to express my appreciation of the valuable services rendered by Mr. J. W. Reid, B.A., who retired on March 31, 1932, after over forty-seven years in the Auditor General's Office, during the last eight of which he was Chief Supervisor of Audit.

GEO. GONTHIER, L.I.A., C.A.,
*Auditor General.*

OTTAWA, January 4, 1933.

# RAPPORT ANNUEL DE L'AUDITEUR GÉNÉRAL

## INTRODUCTION

Conformément aux dispositions de la loi du Revenu consolidé et de la Vérification (S.R.C. 1927), j'ai l'honneur de présenter mon rapport pour l'année financière terminée le 31 mars 1932.

## FONDS DU REVENU CONSOLIDÉ

Ci-après est un état sommaire des opérations, pour les douze mois terminés le 31 mars 1932:—

**REVENUS**

| | | |
|---|---|---|
| Revenus ordinaires | $ 329,709,056 28 | |
| Revenus spéciaux | 7,028,100 70 | |
| **Total** | | $ 336,737,156 98 |

**DÉPENSES**

| | | | |
|---|---|---|---|
| Dépenses ordinaires et spéciales | | 430,573,470 41 | |
| Virement au fonds des rentes viagères du Gouvernement | | 261,939 35 | |
| Annulation de prêts consentis aux soldats colons | $ 180,172 96 | | |
| Avances pour grains de semence et secours | 346,797 74 | | |
| | | 526,970 70 | |
| Total | | | 431,362,380 46 |
| Excédent des dépenses sur les revenus | | | 94,625,223 48 |

*Revenus.*—Le revenu total de l'année fut de $336,737,156.98, soit un fléchissement de $19,472,201.34 sur celui de 1932 qui avait été de $356,209,358.32.

Les montants suivants, déboursés par certains ministères et déduits de leurs revenus bruts, ne sont pas compris dans l'état des revenus ordinaires paraissant à la page 118 de ce volume:—

| | |
|---|---|
| Ministère des Postes— | |
| Revenus, non déposés au crédit du Receveur Général, appliqués au paiement des salaires de certains maîtres de poste, etc., en vertu de la loi des Postes (voir vol. II, partie "S". 3) | $ 6,799,643 89 |
| Autres ministères— | |
| Recettes créditées aux revenus, mais appliquées dans la suite à des remboursements de revenus, de drawbacks, etc | 12,579,690 52 |
| Total | 19,379,334 41 |

En plus des revenus ci-dessus, $157,184.97, recouvrés sur les dépenses en capital des années précédentes, furent crédités au "Compte de Capital" et $1,021,064.09, recouvrés sur des avances, faites en vertu de crédits ou de lois spéciales, furent crédités à des "Comptes spéciaux" (voir pages 116 et 117).

*Dépenses.*—Les crédits votés pour l'année financière terminée le 31 mars, 1932, et les dépenses faites à même ces crédits sont:—

| | | |
|---|---|---|
| CRÉDITS— | | |
| Lois de Finances, N°s 2 à 5 de 1931 et N° 1 de 1932 | $ 267,489,781 04 | |
| Report, autorisé par Arrêtés en Conseil, des balances inemployées des crédits 292, 338, 389, 429 et 430 de 1930-31 | 127,594 66 | |
| Total | | $ 267,617,375 70 |
| *Déduire*—Balances inemployées de crédits | | 29,958,782 89 |
| DÉPENSES EN VERTU DE CRÉDITS | | 237,658,592 81 |
| *Ajouter*—Dépenses excédant les crédits | | 3,815 24 |
| | | 237,662,408 05 |
| DÉPENSES EN VERTU DE LOIS SPÉCIALES | | 228,638,662 62 |
| Total | | 466,301,070 67 |
| *Moins*— | | |
| Débits au Compte Capital | 17,136,973 21 | |
| Prêts et avances débités aux Comptes spéciaux | 15,178,832 00 | |
| Obligations achetées pour les caisses d'amortissement | 2,622,885 00 | |
| | | 34,938,690 21 |
| TOTAL DES DÉPENSES PAYÉES À MÊME LE FONDS DU REVENU CONSOLIDÉ | | 431,362,380 46 |

Au cours de l'année, les achats de valeurs pour les caisses d'amortissement s'élevèrent à $3,834,185.00, dont il faut déduire $1,211,300.00 d'obligations de l'Emprunt de guerre, 1916-1931, détenues dans les caisses d'amortissement et rachetées et annulées à échéance, laissant le montant net de $2,622,-885.00 mentionné ci-dessus. Comme dans les années passées, le Ministère des Finances n'a pas compris ce montant dans les dépenses à imputer au fonds du Revenu consolidé.

Les crédits et les dépenses de l'année se comparent comme suit avec ceux de l'année précédente:—

| — | 1931-32 | 1930-31 | Augmentation ou *Diminution |
|---|---|---|---|
| Crédits votés, etc. | $ 267,617,375 70 | $ 361,564,064 58 | *$ 93,946,688 88 |
| *Moins*—Balances inemployées | 29,958,782 89 | 96,399,225 15 | * 66,440,442 26 |
| Dépenses payées à même les crédits votés | 237,658,592 81 | 265,164,839 43 | * 27,506,246 62 |
| *Ajouter*—Dépenses excédant les crédits | 3,815 24 | 19,720 73 | * 15,905 49 |
| | 237,662,408 05 | 265,184,560 16 | * 27,522,152 11 |
| *Ajouter*—Dépenses payées en vertu de lois spéciales | 228,638,662 62 | 193,079,611 25 | 35,559,051 37 |
| Total | 466,301,070 67 | 458,264,171 41 | 8,036,899 26 |

Mandats du Gouverneur Général.—En vertu des dispositions de l'article 42 (b) de la loi du Revenu consolidé et de la Vérification, le Gouverneur Général émit deux mandats spéciaux d'un montant global de $35,000.00, compris plus

tard dans la loi de Finances N° 1, 1932, Crédit 311, «Dépenses de la Commission Royale sur les Transports» (Mandats du Gouverneur Général des 9 décembre 1931, et 4 février 1932). Bien que, comme le demande l'article 44 de l'ancienne loi du Revenu consolidé et de la Vérification, le 24 février 1932, j'ai fait rapport au Parlement de l'émission de ces mandats, il en est de nouveau fait mention, conformément aux dispositions de l'article 50, alinéa 2, (e) de la loi de Vérification de 1931.

## VÉRIFICATION DES REVENUS

Des états de revenus paraissent dans ce volume aux pages indiquées ci-après:—

Tableau sommaire des revenus (ordinaire et spécial).—Pages 115 et 116.

État des revenus ordinaires et comparaison du revenu net avec celui de 1930-31.—Page 118.

Classification du revenu casuel, par Ministère, et comparaison avec 1930-31.—Page 120.

Les revenus encaissés par les différents ministères paraissent aux "Sommaires des revenus et des dépenses des ministères" (pages 121 à 181) qui réfèrent aux pages du volume II où en sont donnés les développements.

Aucune mesure n'ayant encore été prise pour la reclassification en revenu général ou revenu casuel de certaines catégories de revenus, je tiens à rappeler les remarques que j'ai déjà faites à ce sujet.

### Revenus ordinaires

Les revenus ordinaires de l'année s'élevèrent à $329,709,056.28, se répartissant comme suit: revenu général, $322,290,506.86; revenu casuel, $4,286,745.26; amendes et confiscations, $233,511.87; primes, escompte et change, $2,898,292.29.

Le tableau ci-dessous permet la comparaison, des revenus ordinaires, bruts et nets au cours des trois dernières années:—

| Année financière | Revenus bruts | Déductions | Revenus nets |
|---|---|---|---|
| 1929-30 | $ 471,202,585 19 | $ 29,790,779 01 | $ 441,411,806 18 |
| 1930-31 | 378,452,438 37 | 28,865,139 70 | 349,587,298 67 |
| 1931-32 | 349,088,390 69 | 19,379,334 41 | 329,709,056 28 |

Revenu général.—Sur les $322,290,506.86 de revenu général, le Ministère du Revenu National encaissa $273,651,330.35, soit près de 85 p. 100 du total. Les encaissements de ce Ministère, au cours des trois dernières années furent:—

| Années | Droits de douanes | Droits et taxes d'accise | Impôt sur le revenu et les bénéfices commerciaux | Total |
|---|---|---|---|---|
| 1929-30 | $ 179,429,920 46 | $ 128,444,844 56 | $ 69,194,026 68 | $ 377,068,791 70 |
| 1930-31 | 131,208,955 15 | 92,481,469 30 | 71,082,452 38 | 294,772,876 83 |
| 1931-32 | 104,132,677 35 | 108,261,253 20 | 61,257,399 80 | 273,651,330 35 |

Les fluctuations les plus importantes dans le revenu général se produisirent cette année dans les services suivants:—

| Services | Augmentation | Diminution | Pourcentage |
|---|---|---|---|
| Droits de douanes | | $ 27,076,277 80 | 21 |
| Droits d'accise | | 9,091,946 03 | 16 |
| Taxes d'accise | $ 24,871,729 93 | | 72 |
| Impôt sur le revenu et les bénéfices commerciaux | | 9,825,052 58 | 14 |
| Intérêts sur placements | | 1,091,099 95 | 10 |
| Postes | 2,022,620 23 | | 7 |
| Domaine et parcs de l'Etat | | 1,170,036 84 | 71 |

Les fléchissements des pourcentages dans les différentes catégories de revenus, auxquels seuls firent exception les revenus des Postes et les droits d'accise, reflètent la situation économique générale, au cours de l'année.

Revenu casuel.—Ci-dessous apparaît un tableau sommaire des revenus encaissés à ce titre:—

| Catégorie de recettes | 1931-32 | 1930-31 | Augmentation ou *Diminution |
|---|---|---|---|
| Revenus divers, droits, licences, etc | $ 2,134,306 44 | $ 2,042,575 96 | $ 91,730 48 |
| Aliénation de propriétés, matériel, etc | 862,947 54 | 564,179 66 | 298,767 88 |
| Recettes diverses | 204,441 01 | 307,473 76 | *103,032 75 |
| | *3,201,694 99* | *2,914,229 38* | *287,465 61* |
| Recouvrements sur les dépenses des années antérieures | 1,085,050 27 | 764,257 93 | 320,792 34 |
| Total | 4,286,745 26 | 3,678,487 31 | 608,257 95 |

Une classification générale, par Ministère, de ces revenus paraît page 120 de ce volume et leur développement est donné dans différentes parties du volume II.

Amendes et confiscations.—Déduction faite des $479,352.56 de frais de saisies, d'administration et de remboursements, les encaissements provenant d'amendes et confiscations s'élevèrent à $233,511.87, soit une diminution de

$200,203.56 sur l'année précédente. Des fléchissements furent constatés dans les ministères suivants: Immigration et Colonisation, $23,715.49; Pêcheries, $4,473.22; Législation, $14,600.00; Revenu national, $125,062.64; Pensions et Hygiène, $6,528.90.

Prime, escompte et change.—Sous cette rubrique $2,898,292.29 furent crédités aux revenus, soit une augmentation de $2,377,205.72 sur l'année précédente. La plus grande partie de ce montant provient des revenus du Ministère des Finances, et comprend une somme de $505,745.49 représentant l'escompte sur les valeurs achetées pour les caisses d'amortissement.

*Remarques.*—Au cours de l'année, en plus de la vérification ordinaire des pièces faite dans mon bureau, des vérifications et des inspections furent faites dans les bureaux de plusieurs ministères tant au siège principal qu'en dehors d'Ottawa. Chaque fois que ces vérifications révélèrent des irrégularités ou des détournements, mentionnés dans différents chapitres de cette introduction, et tout particulièrement à celui intitulé "Vérifications Spéciales", j'en fis rapport au Ministre des Finances, comme le demande la loi de Vérification, et pour éviter de nouvelles pertes, à la suite de chacune de ces inspections, j'adressai des observations au ministère intéressé, lui recommandant de perfectionner ses méthodes de comptabilité et de contrôle, afin de sauvegarder plus effectivement les deniers publics.

Ces inspections ayant révélé que de nombreux chèques, mandats-poste ou autres modes de paiement étaient faits au nom d'un fonctionnaire, j'adressai un rapport au Conseil du Trésor recommandant que les comptes spécifient que tous les paiements doivent être faits au nom du Receveur Général (voir correspondance, page 301.) Le Conseil du Trésor partagea mon point de vue et édicta un règlement à cet effet.

En ce qui concerne la vérification des revenus, la loi du Revenu consolidé et de la Vérification, 1931, entrée en vigueur après la fin de la dernière année financière, m'a conféré de nouvelles responsabilités dont je parle un autre chapitre de cette introduction.

Les questions concernant les revenus ayant, au cours de l'année, fourni matière à correspondance avec les ministères paraissent dans le précis de correspondance (pages 346 à 355), et ci-après, je donne des informations complémentaires sur celles de ces questions mentionnées les années précédentes.

Page 345—1930-31—Quayages: Irrégularités et détournements—Arichat, N.-E.—Des rapports m'ont été transmis pour la période allant du 15 janvier au 31 juillet 1931.—Westview, C.B.—Au cours de l'année les recouvrements faits sur les trop-payés en réduisirent le montant restant dû à $16.24.

Page 346—1930-31—Paiements à même le revenu faisant question.—Je n'ai pas encore reçu de réponse du Ministère. Les traitements et les abonnements au téléphone furent encore payés en 1931-32, à même les quayages perçus.

Page 232—1927-28 (Voyez aussi page liv, 1928-29 et lviii, 1929-30 et lxvi, 1930-31)—Remboursement à la Colombie Britannique d'une partie de la taxe perçue sur les Chinois en 1923. Trois remboursements faits au cours de l'année réduisirent à $3,000.00 le montant détenu pour payer la province en cas de nouveaux remboursements.

Page 366—1929-30 et page lxvi, 1930-31—Droits de quai impayés, Cheverie, N.-E.—L'affaire est toujours en litige et je n'ai pas reçu de nouvelles informations à ce sujet.

## Revenus spéciaux

Les $7,028,100.70, crédités comme Revenus spéciaux au Fonds consolidé proviennent des sources suivantes:—

| | |
|---|---|
| Paiements au titre des Réparations (voir volume II, page "F" 5) | $ 7,001,570 79 |
| Recouvrements sur les dépenses de guerre et de démobilisation des années précédentes | 15,852 17 |
| Ajustement—Paiements pour grains de semences et secours, imputés au crédit 50, 1930-31, virés au compte spécial d'avances pour grains de semence et secours | 10,677 74 |
| | 7,028,100 70 |

Conformément à l'entente de la Haye du 30 janvier 1930, les recettes au titre des Réparations ordinaires, s'élevèrent à $1,005,368.99, montant stipulé pour chacun des paiements trimestriels. Sur ce montant $5,388.32 furent versés au Trésor britannique pour faire face à certaines dépenses occasionnées par des prêts pour les Réparations. Par suite du moratorium suspendant le paiement des dettes internationales, aucune somme ne fut plus reçue au titre des Réparations. Le séquestre des propriétés ennemies, conformément aux dispositions d'un Arrêté en Conseil du 31 mars 1932 (C.P. 719), versa au Fonds du Revenu consolidé une somme de $6,000,000 à même les fonds détenus par lui, conformément aux dispositions du traité de paix, 1920 (Allemagne). Un montant de $1,590.12 fut reçu provenant d'un surplus de la Commission des Réparations. Au 31 mars 1932, le montant total reçu au titre des Réparations (y compris les $6,000,000 mentionnés ci-dessus), s'élevait à $32,721,444.80.

## VÉRIFICATION DES DÉPENSES

Les états suivants de dépenses paraissent dans ce volume aux pages indiquées ci-après:—

Sommaire général, par service des crédits et des dépenses, indiquant les crédits inemployés ou dépassés.—Pages 2 à 5.

État comparatif, par service, des dépenses, permettant un rapprochement avec celles de l'année précédente.—Pages 6 et 7.

Sommaire général, par Ministère, des crédits et des dépenses.—Pages 8 et 9.

Les dépenses de chacun des ministères sont données dans les "Sommaires des revenus et des dépenses des ministères" (pages 121 à 181), qui renvoient, soit à la page de leur développement dans le volume II, soit aux "Comptes spéciaux" relevant de différents ministères ou aux "États divers" paraissant dans ce volume.

Ci-après est un tableau synoptique des dépenses de l'année:—

| | | |
|---|---|---|
| Montant des dépenses ordinaires | | $ 430,573,470 41 |
| Montants annulés sur les prêts consentis aux soldats colons | $ 180,172 96 | |
| Montant annulé sur les avances pour secours ou grains de semence | 346,797 74 | |
| Virement au Fonds des rentes viagères du Gouvernement | 261,939 35 | |
| | | 788,910 05 |
| | | *431,362,380 46* |
| Dépenses débitées au Compte de Capital | | 17,136,973 21 |
| Prêts et avances débités aux Comptes spéciaux | 15,178,832 00 | |
| Achat d'obligations pour les caisses d'amortissement | 2,622,885 00 | |
| | | 17,801,717 00 |
| Total des dépenses | | 466,301,070 67 |

Les dépenses ont été classifiées comme les années précédentes (voir pages 182 et 183) et le tableau ci-après permet de les comparer avec celles de 1930-31.

| Catégorie de dépenses | 1931-32 | 1930-31 | Augmentation | Diminution |
|---|---|---|---|---|
| Traitements à Ottawa—Ministères | $ 18,662,359 46 | $ 18,144,578 33 | $ 517,781 13 | |
| Traitements et salaires—Extérieur | 70,576,224 84 | 74,934,732 46 | ..... | $ 4,358,507 62 |
| Frais de voyages | 3,736,818 65 | 4,579,401 28 | ..... | 842,582 63 |
| Matériel, fournitures, réparations | 20,543,046 03 | 27,290,586 47 | ..... | 6,747,540 44 |
| Automobiles—Achats, réparations, remise à neuf | 390,482 22 | 699,652 78 | ..... | 309,170 56 |
| Imprimerie et papeterie | 4,786,592 26 | 5,325,783 05 | ..... | 539,190 79 |
| Divers | 21,607,535 79 | 18,383,935 79 | 3,223,600 00 | |
| Allocations, subventions, etc | 43,374,985 27 | 42,590,340 13 | 784,645 14 | |
| Autres déboursés— | | | | |
| Compensations, indemnités, secours et gratifications | 58,306,290 66 | 20,692,875 39 | 37,613,415 27 | |
| Travaux à forfait; achat de propriétés | 18,422,606 66 | 35,522,109 59 | ..... | 17,099,502 93 |
| Elections | 126,177 55 | 2,234,767 27 | ..... | 2,108,589 72 |
| Intérêts de la dette publique | 121,151,106 38 | 121,289,843 72 | ..... | 138,737 34 |
| Service des postes | 15,004,771 76 | 16,382,204 70 | ..... | 1,377,432 94 |
| Comptes spéciaux et divers et caisses d'amortissement | 17,801,717 00 | 22,164,248 67 | ..... | 4,362,531 67 |
| Pensions et retraites | 52,158,519 36 | 49,153,384 40 | 3,005,134 96 | |
| Dépenses diverses spéciales | 1,656,980 16 | 1,325,195 12 | 331,785 04 | |
| | *284,628,169 53* | *268,764,628 86* | | |
| | 468,306,214 05 | 460,713,639 15 | 45,476,361 54 | 37,883,786 64 |
| *Déduire*—Recouvrements et ajustements | 2,005,143 38 | 2,449,467 74 | ..... | 444,324 36 |
| | 466,301,070 67 | 458,264,171 41 | 45,476,361 54 | 37,439,462 28 |
| Augmentation nette | ..... | ..... | 8,036,899 26 | |

Conformément aux dispositions de l'article 50 de la loi du Revenu consolidé et de la Vérification (S.R.C. 1927), les ministères me transmirent des états certifiés des comptes de crédit qui, comme le prescrit l'alinéa 2 de l'article précité, furent vérifiés sous ma direction et approuvés par moi. Il ressort de ces états, comme du sommaire général les précédant (pages 2 et 10 à 114), que sur les $267,617,375.70 prévus par la loi de Finances, $29,958,782.89 furent inemployés, soit une diminution de $66,440,442.26, sur le montant inemployé de l'année précédente.

Sauf dans le cas des "Frais de gestion", relevant du Ministère des Finances, je donne à la suite des "Comptes de crédit" les explications qui me furent fournies par les ministères sur leurs crédits dépassés ou non employés en totalité.

La somme globale des dépassements de crédits fut de $3,815.24 se décomposant comme suit:—

| | |
|---|---|
| Immigration et Colonisation—Crédit 127 | $ 6 27 |
| Législation—Crédit 105 | 139 67 |
| Pêcheries—Crédit 244 | 3,044 30 |
| Pensions—Crédit 129 | 625 00 |
| | 3,815 24 |

Les dépassements des deux années précédentes avaient été de $19,720.73 pour 1930-31 et de $505,510.46 pour 1929-30.

Un vote spécial du Parlement sera nécessaire pour régulariser les dépassements de 1931-32, comme aussi ceux de 1930-31 qui n'ont pas encore été couverts par un vote du Parlement.

Comme je le mentionnais dans mes rapports précédents, à la fin de chaque année financière, un montant substantiel de comptes impayés était reporté à l'année suivante, mais la nouvelle loi de 1931 remédiera à cette pratique, car elle autorise, pendant trente jours après l'expiration de l'année financière, de payer les dépenses régulièrement engagées dont, pour des raisons valables, les comptes n'ont pas été reçus en temps utiles.

Les dépenses furent autant que possible vérifiées *pari passu* avec les mouvements de caisse et les vérifications préalables furent faites de la même façon et en aussi grand nombre que les années précédentes.

Bien que, comme il était à prévoir l'importance et le nombre des transactions accuse un fléchissement dans quelques ministères par contre il y eut une augmentation sensible dans les travaux de vérification nécessités par les lancements ou la conversion des emprunts, les paiements de secours pour remédier au chômage et venir en aide à l'agriculture, les paiements de la prime sur le blé, les paiements faits au titre des réparations, les secours et les allocations aux soldats démobilisés, et la vérification plus étendue des pensions.

Conformément aux dispositions de l'article 60 de la loi du Revenu consolidé et de la Vérification (S.R.C. 1927), je fais rapport que:—

(*a*) Aucun chèque n'a été émis sans être ordonnancé par moi.

(*b*) Les crédits dépassés sont donnés ci-dessus.

(*c*) Les argents reçus par les ministères, provenant d'autres sources que les revenus de l'année et qui n'ont pas été employés ou justifiés conformément aux directives du Parlement, sont mentionnés dans différents chapitres de cette introduction et font l'objet de notes de vérification paraissant à la suite des comptes de revenus.

(*d*) Justification de paiement: Sauf dans quelques rares cas, mentionnés dans cette introduction, les ministères me transmirent les pièces justificatives de paiement ou autres documents.

(*e*) Les paiements ainsi imputés qui ne furent pas effectués au cours de l'année financière, ou pour une raison quelconque ne furent pas imputés au crédit voulu, ou furent entachés de quelque irrégularité que ce soit, sont mentionnés dans les notes de vérification faisant suite aux "Comptes de crédits" et dans les précis de correspondance. Environ $1,700,000.00 représentant un très grand nombre de comptes, furent payés en 1931-32 pour des dépenses faites antérieurement au 1er avril 1931. Ils sont compris dans l'état détaillé des dépenses des différents ministères, paraissant dans le volume II.

Dans la correspondance publiée dans ce volume (pages 300 à 322) et dans différents chapitres de ce rapport, il est fait mention des questions auxquelles donnèrent lieu la vérification des écritures de l'année et que je soumis au Conseil du Trésor afin d'avoir une directive. La plupart d'entre elles ayant été réglées par le Conseil il s'ensuit que les travaux de vérification furent simplifiés plusieurs anomalies ayant disparu.

Bien que la plupart des questions traitées dans le précis de correspondance aient été, ou expliquées de façon satisfaisante, ou réglées, je les publie pour l'information du Parlement et afin que les ministères aient une directive si des cas analogues venaient à se reproduire.

Des renseignements additionnels sur des sujets ayant fourni matière à correspondance les années précédentes sont donnés ci-après:

Rapport de 1930-31.

Page lxxiii (et 339, 1929-30)—Rentes viagères payées pour des contrats en faveur du dernier survivant. Le Ministère de la Justice a conseillé au Ministère du Travail de faire insérer la clause suivante dans tous ces contrats:

«Afin de faciliter le paiement des annuités, il est en outre convenu que lors du paiement d'une annuité, les reçus donnés par l'un ou l'autre des contractants doivent être une décharge suffisante pour libérer le Gouvernement du paiement de la dite annuité».

J'ai été prévenu que les détenteurs de ces annuités avaient signé des décharges contenant la clause ci-dessus.

Page 338.—Affaires Indiennes. Duplicata pour des chèques perdus, créés sans garantie. Le modèle adopté par le Département n'a pas encore été approuvé par le Conseil du Trésor.

Page 338.—Affaires Indiennes. Paiement de cotisations à des associations de techniciens. A ma connaissance, le Département n'a encore fait aucune démarche pour faire autoriser ces paiements par le Gouverneur en son Conseil.

Page 340.—Affaires Indiennes. Services d'un médecin obtenus sans autorisation—J'élevai des objections sur ce que les services de ce médecin aient été obtenus sans l'autorisation de la Commission du Service Civil et sur ce que son traitement n'ait pas été fixé par le Gouverneur en son Conseil. Le Ministère de la Justice fut d'avis que l'autorisation de la Commission du Service Civil n'était pas nécessaire, sa nomination à cette position pouvant être assimilée à un contrat. Dans la suite, il fut nommé par les autorités compétentes et reçut un traitement annuel.

Page 341.—Affaires Indiennes. Travaux supplémentaires payés sans autorisation à des fonctionnaires.—Les démarches nécessaires furent faites pour faire modifier les règlements de la Commission du Service Civil. Toutefois, le Département m'informa dernièrement que le Conseil du Trésor n'approuvait pas les modifications proposées mais comme tous ces paiements avaient été faits de bonne foi, et reçus par ces fonctionnaires comme une juste compensation pour leurs travaux supplémentaires, aucune mesure ne serait prise pour en obtenir le remboursement.

Page 345.—Législation—Chambre des communes—Paiements pour "Advance Press Service" faisant question—Le comité de régie interne de la Chambre ne m'a encore fourni aucun renseignement à ce sujet.

Page 347.—Ministère de la Marine—Télégraphiste nommé sans autorisation—L'autorisation du Gouverneur en son Conseil n'a pas encore été obtenue pour payer ce traitement.

Page 348.—Ministère des Postes—(et page 246, 1928-29)—Augmentation de traitement accordée à des maîtres de poste sans autorisation. Je n'ai reçu aucune autre information du Ministère des Postes, et les traitements continuent d'être payés au même taux.

Page 348.—Ministère des Postes—Paiement à la "Commercial Airways Ltd." fait contrairement aux clauses du contrat. L'autorisation du Gouverneur en son Conseil n'a pas encore été obtenue.

Page 349.—(et page 338, 1929-30)—Ministère du Travail—Comptes de frais de déplacement n'étant pas appuyés des pièces de paiement—Cette question a été ajustée par un Arrêté en Conseil du 21 juillet 1931 (C.P. 1690) accordant une allocation de $600.00 à chacun des délégués à la Conférence Internationale du Travail.

## Comptabilité du département des Affaires indiennes

Dans ce même chapitre de mon rapport de 1930-31, je faisais mention des méthodes de comptabilité appliquées dans une agence de l'Ontario. A la suite des recommandations que je fis au Département, ces méthodes furent améliorées et des mesures furent également prises pour qu'il soit rendu compte plus en détail des transactions financières des agences de la Colombie Britannique. D'autres améliorations furent également introduites dans la comptabilité du Département, tout particulièrement depuis qu'à la fin de l'année financière, un fonctionnaire du Contrôleur du Trésor en fut chargé. Le nombre de trop-payés qui, antérieurement à cette nomination, était très élevé a sensiblement diminué depuis, et il est à présumer que la réorganisation de ce service résultera dans la mise en vigueur de méthodes encore plus efficaces.

Outre les trop-payés déjà mentionnés, plusieurs autres irrégularités furent signalées au Département durant l'année. Il en est fait mention dans le précis de correspondance, pages 346 et 347.

Il ne fut pas possible au cours de l'année de vérifier les revenus provenant de locations, contrats de vente, licences, permis, etc., crédités aux fonds fiduciaires des Indiens. Toutefois, on fait actuellement sous ma direction dans les bureaux du Département, une vérification de ces documents et des dossiers s'y rapportant.

Sur les $13,809.45 (voir volume I; 1931, page lxxiv), imputés aux crédits votés pour les Indiens de l'Ontario et de Québec et virés aux fonds fiduciaires des Indiens, $10,834.99 furent remboursés durant l'année et déposés au crédit du revenu casuel. La différence entre ces deux montants est faite par les fonds virés aux comptes des bandes des Indiens dont le solde était ou minime ou débiteur.

## Achat et frais d'entretien des automobiles

Sans tenir compte de l'essence et des lubrifiants, les services du Gouvernement dépensèrent pour leurs automobiles $390,482.22. Ces dépenses sont données, par service, dans le grand sommaire des dépenses des ministères à la page 183 de ce volume.

D'une manière générale, tous les services réduisirent leurs dépenses, tant pour achats que réparations ou remises à neuf. Les principales diminutions furent constatées dans les ministères suivants: Défense Nationale, $118,431.05; Agriculture, $37,782.38; Justice, $36,709.07; Intérieur, $27,235.93; Établissement des Soldats, $26,908.16 et Revenu National, $33,197.17.

Le tableau suivant permet la comparaison de ces dépenses au cours des cinq dernières années:—

| Années | Dépenses | Augmentation ou *Diminution | Pourcentage |
|---|---|---|---|
| 1927-28 | $ 541,926 64 | $ 57,537 95 | 12 |
| 1928-29 | 634,549 10 | 92,622 46 | 17 |
| 1929-30 | 783,076 75 | 148,527 65 | 23 |
| 1930-31 | 699,652 78 | *83,423 97 | 11 |
| 1931-32 | 390,482 22 | *309,170 56 | 44 |

Conformément à l'article 47 de la nouvelle loi de Vérification, je demandai à tous les services de me fournir un inventaire de leurs automobiles, accessoires, etc., afin de pouvoir, jusqu'à un certain point exercer un contrôle additionel sur cette catégorie de dépenses. Je rappellerai à ce propos mes recommandations précédentes sur la création d'un organisme central pour le contrôle de ces dépenses.

## Cautionnement des fonctionnaires

Dans mon dernier rapport je fis un exposé complet de la question du cautionnement des fonctionnaires. Bien que le Conseil du Trésor n'ait pas encore établi de règle fixe à ce sujet, au cours de l'année, plusieurs ministères firent cautionner, un ou plusieurs fonctionnaires, mais dans chaque cas, obtinrent l'autorisation du Gouverneur en son Conseil.

## Boni sur le blé

Conformément aux dispositions de la "loi concernant le Blé" (21-22, George V, Chapitre 60), «le Gouverneur en son Conseil peut autoriser le paiement à même le Fonds du revenu consolidé de la somme de cinq cents pour chaque

boisseau de blé produit dans les provinces de l'Alberta, de la Saskatchewan et du Manitoba en 1931, et livré à un élévateur autorisé dans la division d'inspection de l'Ouest, à un marchand commissionnaire, à un acheteur sur voie, à un commerçant de grains, tel que défini par la «loi des Grains du Canada».

Ce boni d'un montant global de $10,908,428.91, fut payé par l'entremise des différentes banques des trois provinces, tel que prévu par un règlement approuvé par un Arrêté en Conseil du 18 août 1931.

Un Arrêté en Conseil du 12 septembre 1931 autorisait la nomination de comptables agréés pour vérifier les comptes payés en vertu des termes de la loi.

Cette vérification, d'après le rapport d'un de mes principaux fonctionnaires qui, à Winnipeg et dans plusieurs autres villes, inspecta le système de comptabilité relatif au paiement du boni, complète celle des fonctionnaires du Bureau du Boni sur le Blé, et paraît protéger les intérêts du Trésor.

Les frais d'administration, s'élevant à $114,995.17, furent par Arrêté du Gouverneur en son Conseil, payés à même le crédit 363, "Application de la loi du Canada sur les grains". Le développement de ces dépenses paraît dans le volume II, page "ZZ", 14.

## Annulation de billets du Dominion et des provinces

Pour la première fois, je donne (page 247) un état des billets du Dominion et des Provinces retirés de la circulation, «après avoir été vérifiés et annulés par le Sous-ministre des Finances et l'Auditeur Général», comme le demande l'alinéa 2 de l'article 18 de la loi du Revenu consolidé et de la Vérification (S.R.C. 1927, Chap. 178). Tous les billets de banque de grosses coupures, comme aussi tous ceux de petites en mauvais état, furent vérifiés et comptés par mes représentants et ceux du Ministère des Finances. Les autres petites coupures furent comptées en détail par les fonctionnaires du Ministère des Finances et soumises à une rigide vérification d'épreuve par mes représentants. Après annulation les coupures sont mises au pilon.

## Essayerie du Dominion, Vancouver

Les achats d'or faits, en 1931-32, par l'essayerie de Vancouver s'élevèrent à $1,268,591.37 qui, avec les $120,790.09 d'or restant dans les serrés, fut vendu à la Monnaie Royale d'Ottawa pour un montant total de $1,391,294.54. Cette vente laissa un bénéfice de $1,913.08, qui fut versé au revenu casuel. En 1931-32 les frais d'exploitation de l'essayerie, imputés aux crédits 250 et 444 furent de $23,929.62, soit $486.87 de moins qu'en 1930-31.

Une vérification des opérations et des comptes révélèrent que de petits montants d'or avaient été détournés par un fonctionnaire subalterne qui depuis a été renvoyé.

## Dépenses résultant directement de la guerre

L'état comparatif ci-dessous donne le développement de ces dépenses au cours des deux dernières années. Il ne comprend pas les intérêts des emprunts de guerre.

| Dépenses | 1931-32 | 1930-31 | Augmentation | Diminution |
|---|---|---|---|---|
| Ajustement des réclamations de guerre | $ 1,421,970 65 | $ 610,371 37 | $ 811,599 28 | |
| Monuments sur les champs de bataille | 188,987 01 | 144,000 00 | 44,987 01 | |
| Pensions de la guerre européenne, moins $51,588.58 recouvrés et crédités au revenu casuel | 46,701,435 87 | 44,171,229 46 | 2,530,206 41 | |
| Commission fédérale d'appel: traitements et dépenses | ..... | 87,129 71 | ..... | $ 87,129 71 |
| Commission impériale des tombes militaires | 150,991 70 | 573,756 12 | ..... | 422,764 42 |
| Pensions et Hygiène:—Administration, Commission des Pensions, examens médicaux et traitements, hopitaux et cliniques, solde et allocations | 10,578,142 26 | 9,783,295 22 | 794,847 04 | |
| Etablissement des soldats sur des terres:—Frais de gestion | 822,474 51 | 826,233 49 | ..... | 3,758 98 |
| Allocations aux vétérans et dépenses des Commissions | 1,055,551 25 | 331,362 42 | 724,188 83 | |
| Total | 60,919,553 25 | 56,527,377 79 | 4,905,828 57 | 513,653 11 |
| Augmentation nette | ..... | ..... | 4,392,175 46 | |

*Monuments sur les champs de bataille.*—Les dépenses de la Commission des monuments commémoratifs sur les champs de bataille s'élevèrent en 1931-32, à $188,987.01 et leur développement paraît dans le volume II, page "Q", 65. Au 31 mars 1932, les dépenses globales faites à ce titre étaient de $1,962,266.72. Les paiements additionnels faits à H. T. Jenkins & Sons pour l'érection du monument de la Crête de Vimy s'élevèrent à $101,742.69, et portent à $670,157.38 la somme totale payée à ces entrepreneurs depuis 1925-26.

*Commission Impériale des Sépultures militaires.*—Le dernier paiement à faire par le Canada comme contribution aux dépenses du Fonds de £5,000,000, prévu pour l'entretien à perpétuité des cimetières et des sépultures militaires, fut de $150,991.70, soit une diminution de $422,764.42 sur l'année précédente. Le développement de cette dépense paraît dans le volume II, page "Q" 66.

## Fermes expérimentales

Les frais d'exploitation des fermes furent supérieurs de $86,660.33 à ceux de l'année précédente et s'élevèrent à $2,453,283.50. Dans ce montant sont compris $97,288.11, dépensés par le Ministère des Travaux Publics pour l'entretien et les réparations des bâtiments, et $37,766.88 et $29,540.51 respectivement pour les pépinières d'arbres forestiers d'Indian Head et de Sutherland (Sask.) dont l'exploitation fut par Arrêté en Conseil du 22 juin, 1931, transférée à dater du 1er juin 1931, du Ministère de l'Intérieur à celui de l'Agriculture.

Les recettes provenant de la vente des produits agricoles s'élevèrent à $229,342.20 dont $151,457.33 furent déposés comme revenus et $77,884.87 réemployés, augmentant d'autant le montant des crédits accordés par le Parlement. C'est là une pratique à laquelle je me suis déjà énergiquement objecté comme contraire aux principes du contrôle parlementaire des dépenses.

Une inspection que je fis faire à la station d'expérimentation de Scott, (Sask.), porta principalement sur les méthodes de comptabilisation des revenus, et révéla que les fonctionnaires chargés de l'exploitation de la station avaient irrégulièrement et sans nécessité détenu des deniers publics.

L'inspection qui fut également faite à la station d'expérimentation de Summerland, C.B. révéla les mêmes irrégularités.

Les rapports de ces inspections furent transmis au Ministre des Finances, comme le demandent les dispositions de l'article 52, alinéa 2 de la loi du Revenu consolidé et de la Vérification.

A ces deux fermes, l'on constata encore que, au lieu de les verser au Receveur Général et d'en faire rapport au siège du Ministère et à mon Bureau, des revenus avaient été irrégulièrement détenus pour être employés à des dépenses non autorisées, pratique, à laquelle je me suis déjà objecté dans mes rapports précédents et sur laquelle, en de nombreuses occasions, j'ai attiré l'attention du Ministère.

Un sommaire des revenus et des dépenses concernant les différentes fermes expérimentales paraît dans ce volume, page 238.

## Représentation dans l'Empire et à l'Étranger

Les frais de représentation dans l'Empire et à l'Étranger se comparent comme suit avec ceux de l'année précédente:

| Légations-Commissariats | 1931-32 | 1930-31 | Augmentation ou *Diminution |
|---|---|---|---|
| Bureau du Haut Commissaire, Londres (Ang.) | $ 139,570 31 | $ 103,227 84 | $ 36,342 47 |
| Légations:— | | | |
| Washington | 98,858 82 | 81,785 45 | 17,073 37 |
| Paris | 82,561 89 | 78,783 61 | 3,778 28 |
| Tokio | 78,568 17 | 78,064 99 | 503 18 |
| Représentation du Canada à Genève | 26,370 21 | 24,637 27 | 1,732 94 |
| Quote part dans les dépenses de la Société des Nations | 236,353 17 | 184,169 73 | 52,183 44 |
| Dépenses du Canada au Conseil de l'Assemblée et à la Commission de la Société des Nations | 17,598 98 | 19,887 46 | * 2,288 48 |
| | 679,881 55 | 570,556 35 | 109,325 20 |

Les montants votés pour ces dépenses, dont le développement paraît dans la partie "E" du volume II, sont donnés dans les "Comptes de crédits", page 25.

Outre les dépenses ci-dessus à la charge du Ministère des Affaires Extérieures, le Ministère des Travaux publics dépensa $38,525.09 en 1930-31 et $44,172.65 en 1931-32, pour la location, les réparations, etc. du Bureau du Haut Commissaire, dans le "Canada House", (Londres).

## Vérification des paiements d'intérêts et des emprunts remboursés

Comme le demande le paragraphe 2, de l'article 18 de la loi du Revenu consolidé et de la Vérification (S.R.C. 1927, chap. 178), et la minute du Conseil du Trésor du 20 janvier 1925, la vérification des paiements d'intérêts et des rachats d'emprunts fut faite telle que mentionnée dans mes rapports précédents. Des tableaux sommaires des paiements d'intérêts et des rachats d'obligations paraissent dans les "États divers", pages 248 à 253.

Le tableau suivant fait voir l'étendue du travail nécessité par ces vérifications:—

| | |
|---|---|
| Chèques émis en paiement d'intérêts | $ 33,282,381 19 |
| Coupons d'intérêts, comptés et totalisés | 71,376,280 25 |
| Obligations rachetées, vérifiées | 87,505,738 50 |
| Bons convertis et vérifiés | 704,738,300 00 |
| Obligations et coupons des émissions courantes transférées ou échangées, obligations et coupons non requis pour l'émission, certificats provisoires, etc., vérifiés | 1,489,358,608 74 |

Le nombre total d'obligations, de coupons, de chèques créés en paiement de coupons, etc. examinés durant l'année fut de 13,201,897 au lieu de 7,692,152 en 1930-31. Cette forte augmentation est due au grand nombre de titres qui durent être remplacés, à la suite de l'emprunt de conversion de 1931, et au retrait des certi-ficats provisoires de cet emprunt et de celui du "National Service Loan".

De nouveaux progrès furent faits relativement à la vérification finale des emprunts échus dont je parlais dans mes rapports précédents. Toutefois, par suite de la grande augmentation du travail courant, il n'a pas été possible de compléter la vérification d'autres emprunts.

Au cours de l'année, des préparatifs élaborés furent faits pour effectuer la vérification complète annuelle des émissions à échoir, tel que prévu par les dispositions de la loi du Revenu consolidé et de la Vérification 1931.

## Imprimeur du Roi—Comptes d'Avances

Conformément aux dispositions de la «loi du Département des Impressions et de la Papeterie publiques» (S.R.C. 1927, Chap. 162), je fis faire au cours de l'année, la vérification des comptes-matières du matériel et de la papeterie, et le récolement des existants tels que articles de bureau, papier, etc. Le tableau ci-après permet la comparaison de ces existants avec ceux de 1930-31:—

| Articles de l'inventaire | 1931-32 | 1930-31 | *Augmentation ou Diminution |
|---|---|---|---|
| Imprimerie:— | | | |
| Fournitures | $ 52,423 85 | $ 61,589,08 | $ 9,165 23 |
| Papier | 78,411 32 | 88,994 83 | 10,583 51 |
| Stocks dans divers services | 8,769 57 | 8,492 24 | * 277 33 |
| Travaux en cours | 95,495 56 | 206,676 05 | 111,180 49 |
| | 235,100 30 | 365,752 20 | 130,651 90 |
| Papeterie:—. | | | |
| Articles divers | 103,014 23 | 102,189 63 | * 824 60 |
| Total global | 338,114 53 | 467,941 83 | 129,827 30 |

Le service de liquidation du Département fonctionne efficacement maintenant et donne une attention toute particulière aux excédents de stock et aux matières de rebut. Les existants des services de l'Imprimerie et de la Papeterie furent trouvés en bon état et la manutention paraît en être bien faite.

Le dernier examen des stocks et des écritures du service des Documents révéla de notables améliorations dues à l'adoption de la plupart de mes recommandations précédentes et je comprends que le Département a pris les autres en considération. Les nombreuses lacunes que je signalais dans le passé ont en grande partie disparu, augmentant d'autant l'efficacité de ce service. Je suis toujours d'avis que si le service des Documents était en charge de la distribution de toutes les publications du Gouvernement, la distribution en serait facilitée et le coût réduit.

Comme d'après les dispositions de la nouvelle loi de Vérification les comptes publics ne furent arrêtés que 30 jours après la fin de l'année financière, les ministères payèrent en temps voulu tous les comptes qu'ils devaient à l'Imprimeur du Roi.

Les travaux d'imprimerie, lithographie, etc. n'ayant pas été exécutés par l'Imprimerie, mais avec l'autorisation de l'Imprimeur du Roi, furent de $361,485.12 contre $456,449.44, en 1930-31.

Les revenus du service de l'Imprimerie excédèrent les dépenses de $38,883.33, au lieu de $39,015.23 en 1930-31; par contre, le service de la Papeterie qui, l'année précédente, avait eu un profit de $17,551.74, accuse cette année un déficit de $4,173.69. Le Département attribua ce déficit à la diminution des commandes d'impression et de fournitures de bureau faites par les ministères.

Les états financiers des Comptes d'avances à l'Imprimeur du Roi paraissent dans ce volume pages 209 et 210 et leur développement est donné dans le volume II, pages "T", 9 à 14.

## Comptes de colonisation

Les déboursés pour les différents "Projets de colonisation", compte tenu des remboursements effectués par le Gouvernement Impérial, se comparent comme suit avec ceux de 1930-31:—

| Projets | 1931-32 | 1930-31 |
|---|---|---|
| IMMIGRATION ET COLONISATION— | | |
| Projet d'Établissement Impérial— | | |
| Gestion | $ 32,846 13 | $ 93,645 84 |
| Paiement partiel des frais de passage— | | |
| Allocations, y compris les projets de colonisation des provinces | 35,392 10 | 190,924 43 |
| Prêts | 577 27 | 4,776 67 |
| | 68,815 50 | 289,346 94 |
| COMMISSION D'ÉTABLISSEMENT DES SOLDATS— | | |
| Établissement des soldats sur des terres— | | |
| Gestion | 822,474 51 | 826,233 49 |
| Prêts aux colons | 428,965 00 | 505,810 78 |
| Avances aux soldats pour s'installer sur des fermes | ..... | 261,891 49 |
| Améliorations sur les terres achetées | 5 40 | 496 70 |
| | *1,251,444 91* | *1,594,432 46* |
| Établissement sur des terres en général— | | |
| Gestion, y compris la continuation de secours aux colons | 213,000 00 | 474,094 06 |
| Avances en argent aux colons pour améliorations, assurances, etc | 32,436 14 | 114,065 33 |
| | *245,436 14* | *588,159 39* |
| | 1,496,881 05 | 2,182,591 85 |

Des explications sur ces différents projets sont données ci-après et les états s'y rapportant paraissent dans ce volume, aux pages 195, 216 à 218, 241 à 243.

*Établissement Impérial: Paiement partiel des frais de passage.*—La vérification des écritures de ce projet, administré par le Ministère de l'Immigration, s'est poursuivie pendant la période allant du 1er avril 1930 au 31 mars 1932. Les remarques auxquelles donna lieu cette vérification ont été transmises au Ministère et, conformément aux clauses des conventions conclues antérieurement à 1930, un rapport fut adressé au Secrétaire d'État pour les Dominions. Les conventions conclues postérieurement à cette date ne prévoient pas l'envoi de ce rapport.

Le bilan de ce projet et un sommaire des recettes et des déboursés pour les deux années terminées le 31 mars 1932 paraissent à la page 241 de ce volume.

Les prêts consentis, depuis la mise en vigueur du projet jusqu'au 31 mars 1932, sont donnés ci-dessous:—

| — | Total des prêts | Remboursements et abattements | Prêts non remboursés |
|---|---|---|---|
| Personnes spécialement nommées | $ 542,575 12 | $ 402,696 27 | $ 139,878 85 |
| Néo-Hébridais | 55,927 61 | 2,868 66 | 53,058 95 |
| Domestiques | 424,381 38 | 375,587 92 | 48,793 46 |
| | 1,022,884 11 | 781,152 85 | 241,731 26 |

Sur les $241,731.26 de prêts, non remboursés le 31 mars 1932, $118,890.32 avaient été consentis par le Gouvernement Britannique et $122,840.94 par celui du Canada.

Dans les prêts ci-dessus sont compris les sommes à recouvrer par l'Armée du Salut et le Gouvernement d'Ontario. Ce sont: —

| — | Prêts | Rembourse-ments | Balance |
|---|---|---|---|
| Armée du Salut | $ 132,638 98 | $ 121,158 12 | $ 11,480 86 |
| Gouvernement de l'Ontario | 127,771 93 | 93,000 99 | 34,770 94 |

La convention conclue avec le Gouvernement Impérial ne fut pas renouvelée après le 31 décembre 1931.

*Convention tripartite.*—Du 1er avril au 31 décembre 1931, date où prit fin le projet d'Établissement Impérial, le Gouvernement canadien versa aux provinces de la Nouvelle-Écosse, de l'Ontario et de la Saskatchewan, une somme de $1,120.00 pour les 112 jeunes gens qui suivirent des cours d'agriculture dans les fermes de ces provinces et s'installèrent ensuite au Canada.

*Ministère Britannique du Travail—Élèves des fermes-écoles.*—Une somme de $412.24, dépensée pendant l'année pour continuer d'assister des élèves arrivés les années précédentes, fut imputée au crédit "Projet d'Établissement Impérial". Sur les $37,638.08 et les $8,338.43 imputés respectivement à ce crédit en 1929-30 et 1930-31, le Gouvernement du Royaume-Uni, conformément aux dispositions des «Emergency Relief Agreements», remboursa $17,851.92, car il fut constaté que certains des élèves pour qui $35,703.84 avaient été dépensés par le Gouvernement canadien, avaient droit aux secours financiers qui, d'après les conventions, sont à la charge des deux Gouvernements.

*Habitations à bon marché.*—Le montant de $2,566.15 fut versé au Gouvernement britannique au cours de l'année. Sur ce montant $1,634.00 provenaient de retenues faites en 1930-31 et $932.15 des 10 maisons vendues en 1931-32.

*Prêts pour l'Établissement des soldats-colons.*—Au 31 mars 1932, le montant en capital dû par les soldats-colons sur les prêts leur ayant été consentis était de $56,386,846.93, soit sur le 31 mars précédent une diminution de $507,964.02 due à des annulements et à des virements à d'autres projets de colonisation d'un total global de $204,197.75 et à un excédent des remboursements en capital sur les frais et avances de l'année, s'élevant à $303,766.27.

Les montants des nouveaux prêts et avances s'élevèrent à $433,185.00, soit $386,177.02 de moins qu'en 1930-31.

Les sommes versées par les Soldats-colons sur les prêts leur ayant été consentis s'élevèrent à $1,374,499.17, dont $736,951.27 représentaient du capital et $637,547.90, des intérêts. Le capital fut crédité au Projet d'Établissement des Soldats-colons et les intérêts au Revenu, comme intérêts sur placements. Les remboursements de capital et d'intérêts furent inférieurs respectivement de $505,038.55 et de $5,362.40 à ceux de l'année précédente.

*Prêts pour l'Établissement sur des Terres en général.*—Les avances consenties aux immigrants britanniques, depuis la mise en vigueur du Projet des 3,000 familles et autres jusqu'au 31 mars 1932 se résument comme suit:—

| — | Avances au 31 mars 1931 | Avances en 1931-32 | Total au 31 mars 1932 |
|---|---|---|---|
| Valeur à laquelle les terres des soldats-colons furent transférées aux immigrants | $ 8,414,445 03 | $ 15,892 84 | $ 8,430,337 87 |
| Valeur des terres achetées et revendues | 239,802 45 | ..... | 239,802 45 |
| Avances spéciales en argent | 326,473 08 | 32,436 14 | 358,909 22 |
| | 8,980,720 56 | 48,328 98 | 9,029,049 54 |
| A déduire:— | | | |
| Remboursement par les immigrants | 240,716 57 | 71,869 09 | 312,585 66 |
| Réduction de 30 p.c. sur les créances et dettes | 681 62 | ..... | 681 62 |
| | *241,398 19* | *71,869 09* | *313,267 28* |
| | 8,739,322 37 | 23,540 11 | 8,715,782 26 |

Les écritures du Projet d'Établissement des 3,000 familles et du Projet de colonisation dans le Nouveau-Brunswick furent vérifiées sous ma direction. Mes remarques furent transmises au Ministère et, conformément aux clauses des conventions, un rapport adressé au Secrétaire d'État pour les Dominions. Le bilan et le compte de caisse de ces deux projets paraissent, pages 242 et 243.

*Rapatriement dans la province de Québec.*—Au cours des 12 mois, terminés le 30 novembre 1931, la province de Québec dépensa $220,808.82 pour le rapatriement de 532 familles canadiennes, comprenant 2,610 personnes. Sur cette dépense la quote-part du Gouvernement du Dominion fut de $50,000,00. somme maximum prévue par la convention, qui furent imputés au crédit des dépenses contingentes de l'Immigration. La convention entre le Dominion et la province fut renouvelée pour 1931-32.

*Secours urgents.*—Les $1,112.12 mentionnés dans mon dernier rapport furent remboursés par le Gouvernement Impérial et crédités au Revenu. Sur la somme additionnelle de $861.26, dépensée en 1931-32, $209.68 furent versés par les Gouvernements provinciaux et les sociétés privées, $430.64 par le Gouvernement du Royaume-Uni et $220.94 par celui du Canada.

*Croix Rouge—Secours urgents.*—En 1931-32 aucune contribution ne fut versée par le Canada et l'Angleterre, mais une somme de $76.95, provenant des intérêts, fut créditée au Fonds. Au cours de l'année civile 1931, les secours versés s'élevèrent à $1,401.50, laissant entre les mains de la Croix Rouge, le 31 décembre 1931, une balance disponible de $2,009.26.

## Frais et déboursés judiciaires, y compris les frais tarifés

La dépense totale de l'année fut de $402,669.89, contre $363,586.88, en 1930-31, soit une augmentation de $39,083.01, comme il ressort du tableau suivant:—

| Nature des frais | 1931-32 | 1930-31 | Augmentation |
|---|---|---|---|
| Frais judiciaires et déboursés | $ 371,660 87 | $ 355,323 07 | $ 16,337 80 |
| Frais tarifés | 31,009 02 | 8,263 81 | 22,745 21 |
| | 402,669 89 | 363,586 88 | 39,083 01 |

Un état de ces paiements paraît dans ce volume, pages 225 à 231.

### Prêts, subventions et allocations

Le montant total des subventions et des allocations accuse sur l'année précédente une faible augmentation, mais par suite des avances consenties aux Chemins de Fer Nationaux du Canada et aux Gouvernements des Provinces pour venir en aide aux chômeurs, les prêts furent supérieurs de $52,442,749.89 à ceux de 1930-31.

Quelques allocations ont encore été faites à même des crédits généraux ne contenant aucune disposition à cet effet. Ces dépenses ne sont pas contrôlées par le Gouvernement.

Un état des prêts, subventions et allocations faits au cours de l'année paraît dans ce volume, pages 221 à 224.

### Aide aux déposants de la Home Bank

Les paiements de réclamations reconnues fondées s'élevèrent en 1931-32, à $2,757.81. Pour permettre de rencontrer les chèques émis et non encore présentés à l'encaissement, une somme de $8,875.32 fut laissée au crédit du compte et la balance de $3,312.72 excédant les besoins, versée au revenu casuel.

### Gendarmerie Royale à cheval du Canada

Les dépenses de la Gendarmerie furent en 1931-32 de $3,568,656.81, soit sur l'année précédente une augmentation de $401,678.47, due principalement à la plus grande activité déployée par la Gendarmerie dans tout le Canada et aussi à un paiement de $60,000.00 fait aux provinces du Manitoba et de l'Alberta pour des équipements en surplus que ces provinces avaient acheté antérieurement à ce que la Gendarmerie en assura leur police.

Pour faire face aux dépenses résultant de l'augmentation d'effectif nécessité par la crise du chômage; en vertu des dispositions de la «Loi remédiant au chômage et venant en aide à l'Agriculture, 1931», et tel qu'autorisé par l'Arrêté en Conseil du 16 décembre 1931 (C.P. 3087), des virements furent faits imputant une somme de $80,658.00 aux provisions statutaires pour remédier au Chômage, et la créditant aux sous titres «Solde de la Gendarmerie» et «Entretien» du credit No 276. Au 31 mars, 1932, la portion inemployée des argents versés à ces deux sous-titres était de $71,273.93.

Je fis faire une inspection générale et des vérifications d'épreuve des comptes et des écritures au quartier général de la Gendarmerie à Ottawa et dans plusieurs bureaux divisionnaires de l'Ouest. Mes remarques s'y rapportant furent communiquées au Commissaire pour lui permettre de prendre les mesures qu'il jugerait nécessaires.

Le développement des revenus et des dépenses de la Gendarmerie paraît dans le volume II de ce rapport, partie "X".

## Fonds d'amortissement

Les disponibilités pour l'amortissement de certains des emprunts émis à Londres, furent:—

| | |
|---|---|
| Versement annuel de ½ pourcent sur les montants des emprunts | $ 1,272,263 60 |
| Intérêts sur les fonds d'amortissement (Emprunts de Londres) | 2,065,957 66 |
| | 3,338,221 26 |

Des obligations du Dominion d'une valeur nominale de $3,834,185.00, achetées pour $3,338,221.26, y compris les $9,781.75 de frais de courtage et de droits de transfert, furent créditées aux fonds d'amortissement pour leur valeur au pair. Comme pour les achats précédents, les $505,745.49 représentant la différence entre le cours du marché et la valeur nominale, furent crédités au revenu de l'année (voir volume 2, page "F"4).

Le tableau suivant donne la valeur au pair, aux 31 mars, 1931 et 1932, des obligations détenues comme placements aux fonds d'amortissement des emprunts émis à Londres:—

| Emprunts | 31 mars 1932 | 31 mars 1931 | Augmentation |
|---|---|---|---|
| 1909-34—3½ p.c | $ 16,908,500 38 | $ 16,148,519 37 | $ 759,981 01 |
| 1930-50—3½ p.c | 29,567,245 56 | 27,632,182 56 | 1,935,063 00 |
| 1940-60—4 p.c | 15,531,778 07 | 14,392,637 08 | 1,139,140 99 |
| Total | 62,007,524 01 | 58,173,339 01 | 3,834,185 00 |

Les intérêts des valeurs et argents liquides détenus à Montréal, par la Banque de Montréal, pour les caisses d'amortissement des emprunts intérieurs de guerre 1916-31 et 1917-37 s'élevèrent à $53,296.66. Le 1er octobre, 1931, l'emprunt de guerre de 1916-31 étant échu, les $1,211,300.00 d'obligations de cet emprunt détenues pour les caisses d'amortissement furent rachetées. A la même date, $15,755.19 d'argent liquide, détenu par la banque pour les caisses d'amortissement, fut viré au crédit du Receveur Général, pour le paiement des obligations présentées pour rachat.

Les valeurs et argents liquides au crédit du fonds d'amortissement des emprunts intérieurs étaient aux 31 mars 1931 et 1932:—

| Emprunts | 31 mars 1932 | 31 mars 1931 | Diminution |
|---|---|---|---|
| 1916-1931 | | $ 1,211,300 00 | $ 1,211,300 00 |
| 1917-1937 | $ 379,800 00 | 379,800 00 | |
| Argent comptant (Intérêts capitalisés) | 9,495 00 | 161,953 53 | 152,458 53 |
| Total | 389,295 00 | 1,753,053 53 | 1,363,758 53 |

## Subventions aux provinces

Depuis le 1er janvier 1932, les subventions statutaires annuelles payables aux provinces augmentèrent considérablement, car elles furent calculées d'après le chiffre de la population fourni par le recensement de 1931. Elles s'élevèrent à $13,694,970.12. La diminution de $3,840,755.08 sur le paiement précédent, est due à ce qu'en 1930-31, le transfert de leurs ressources naturelles aux provinces de l'Ouest nécessita des ajustements qui furent inclus dans les subventions comme aussi le paiement de $4,822,842.72 fait au Manitoba pour l'indemniser de n'avoir reçu aucune allocation en place de domaine public. A l'exception de la Nouvelle-Écosse et de l'Ile du Prince-Édouard, toutes les provinces bénéficièrent de l'augmentation. Le paiement fait le 1er juillet 1932 à la Province de la Nouvelle-Écosse fut calculé en tenant compte de la diminution de population. D'après une disposition statutaire spéciale, les subventions dues à la province de l'Ile du Prince-Edouard ne sont pas affectées par le décroissement de sa population.

Les trop-payés faits à la province d'Alberta en 1914, 1915 et 1916 furent ajustés par un Arrêté en Conseil du 19 octobre 1932 disposant que cette province donnerait au Dominion une reconnaissance sur le Trésor de $468,750 échéant le 1er septembre 1935 et portant intérêt à 5½ pour cent l'an, à dater du 1er septembre 1932.

En attendant la révision générale du montant à verser aux provinces, la Nouvelle-Écosse, le Nouveau-Brunswick et l'Ile du Prince-Edouard reçurent les montants prévus au crédit 318 de la loi de Finance 1931-32.

## Compte des frais de déplacement

Dans mon dernier rapport (page lxxxviii), je mentionnai que mon contrôle sur cette catégorie de dépenses se trouvait entravé par l'insuffisance et l'imprécision des règlementations s'y rapportant, ajoutant que j'avais soumis au Ministre des Finances pour qu'il le prit en considération, un projet de règlement à cet effet. Sur la recommandation du Conseil du Trésor, le 4 février 1932, le Gouverneur en son Conseil réglementait les dépenses des fonctionnaires se déplaçant pour le service du Gouvernement. Depuis la mise en vigueur de ces réglements, le 1er avril 1932, les difficultés auxquelles on se heurtait autrefois ont en grande partie disparu. Les dispositions voulues ont été prises relativement aux dépenses suivantes: avances aux fonctionnaires se déplaçant avec leurs automobiles; déplacement par aéroplane; insuffisance de détails fournis dans les comptes; production des pièces justificatives de paiement; location de compartiments ou de salons dans les wagons-lits et frais de blanchissage personnel ou de pressage de vêtements. Je crois comprendre que le Ministre des Finances étudie un projet d'uniformisation des modèles de justification des dépenses.

Les dépenses de l'année 1931-32 qui sont données dans ce rapport, ont été vérifiées d'après les anciens réglements et donnèrent lieu aux mêmes difficultés que précédemment.

## Secours aux chômeurs

Dans mon rapport de 1930-31 (page lxxxix) je donnais le détail de l'emploi des $18,842,962.35 dépensés «pour les fins et aux termes et conditions» autorisés par le Gouverneur en son Conseil, conformément aux termes de la «loi remédiant au Chômage, 1930», autorisant l'imputation au Fonds consolidé d'un montant n'excédant pas $20,000,000.00. Aux $4,431,655.07, dépensés à même ce montant en 1930-31, il faut ajouter les $13,189,843.66 dépensés en 1931-32, qui portent à $17,621,498.73 le total global des déboursés effectués conformément aux termes de la loi.

La «loi remédiant au Chômage et venant en aide à l'Agriculture, 1931, continuée en 1932», autorisait de payer à même le Fonds du Revenu consolidé «les deniers que le Gouverneur en son Conseil peut, à sa discrétion, juger à propos de dépenser pour soulager la détresse, procurer de l'emploi et maintenir, dans les limites de la compétence du Parlement, la paix, l'ordre et la bonne administration dans tout le Canada» (Ch. 58, art. 2, 21-22 Geo. V). En vertu des termes de ces lois, $25,105,671.34 furent dépensés par différents ministères, qui, ajoutés aux $13,189,843.66 dépensés l'année précédente, portent le total global à $38,295,515.00. Le tableau ci-après donne le développement de ces dépenses et la page où elles paraîssent dans le volume II.

| Ministère | Développement dans le volume II | — | Montant |
|---|---|---|---|
| Ministère du Travail— | | | |
| Loi remédiant au Chômage, 1930 | M— 9 | $ 13,189,843 66 | |
| Loi remédiant au Chômage et aidant à l'Agriculture, 1931 et continuée en 1932 | M— 10 | 21,935,588 43 | $ 35,125,432 09 |
| Autres ministères— | | | |
| Agriculture | A— 53 | 6,999 79 | |
| Chemins de fer et Canaux | W— 29 | 542,429 73 | |
| Défense nationale | Q— 67 | 70,936 20 | |
| Gendarmerie Royale à Cheval | X— 23 | 80,658 00 | |
| Intérieur— | | | |
| Parcs | K— 60 | 866,128 82 | |
| Territoire du Yukon | K— 60 | 9,996 91 | |
| Travaux publics | V—102 | 1,592,933 46 | 3,170,082 91 |
| Total des dépenses | | | 38,295,515 00 |

Conformément aux clauses d'une entente conclue entre les Ministères des Finances et du Travail, les états de dépenses des provinces faites par l'entremise du Ministère du Travail, furent certifiés par les fonctionnaires autorisés des

gouvernements provinciaux, et verifiés et ordonnancés par les fonctionnaires du Ministère du Travail, tel que prévu par les dispositions de l'article 31 de la «loi du Revenu consolidé et de la Vérification», et, avant paiement, mon Bureau vérifia les états certifiés, les pièces justificatives ou tout autre document se rapportant à ces dépenses.

Les secours payés sous le contrôle direct d'autres ministères furent vérifiés de la même manière que leurs dépenses ordinaires.

En outre, les comptes des paiements de secours faits par les provinces et les municipalités furent soumis à des inspections ou des vérifications d'épreuve, mais leur nombre en fut toutefois limité par suite du petit nombre de fonctionnaires qualifiés dont je dispose pour ces travaux. Des bureaux furent visités dans cinq provinces, à savoir: Ontario, Québec, Nouveau-Brunswick, Nouvelle-Ecosse et Saskatchewan. Au cours de ces vérifications et de ces enquêtes qui, à l'avenir, se feront dans toutes les provinces, mes inspecteurs constatèrent que les vérifications faites par les provinces et certaines méthodes de contrôle de ces dépenses étaient ou inadequates ou insuffisantes pour garantir que tous les déboursés étaient faits conformément aux dispositions de la loi, des conventions passées entre les provinces et le Gouvernement fédéral et des règlements et directives relatives à l'application des lois de secours. Les remarques auxquelles donnèrent lieu ces inspections furent transmises au Ministre du Travail et, pour sa gouverne, au Ministre des Finances.

Afin que relativement aux paiements des deux catégories de réclamations municipales y mentionnées, il ne soit pas possible d'interpréter de façon différente les Clauses 1 et 6 des conventions conclues avec les provinces, en vertu des différentes lois remédiant au Chômage, un Arrêté en Conseil du 30 septembre 1932 (C.P. 2163), autorisait dans les termes suivants les paiements de ces réclamations par le Gouvernement fédéral.

(a) «Et que le Commissaire en charge des paiements de secours aux Chômeurs, et l'Auditeur Général, soient autorisés d'accepter des provinces les comptes, fournis, en vertu de la Clause 6 des conventions conclues d'après les termes de la «loi remédiant au Chômage et venant en aide à l'Agriculture, 1931», quant à la contribution du Dominion auxdits comptes, que lesdits comptes s'appliquent à des travaux considérés comme travaux d'amélioration, auxquels les propriétaires du lieu pourront dans la suite contribuer, ou autrement.»

(b) «Et que, en outre, le Commissaire en charge des paiements de secours aux Chômeurs et l'Auditeur Général, soient autorisés d'accepter les comptes de la province en vertu de la Clause I des conventions conclues d'après la «loi remédiant au Chômage et venant en aide à l'Agriculture, 1931» et d'ordonnancer les comptes pour la contribution du Dominion aux dépenses mentionnées par les provinces comme ayant été faites par les municipalités, y compris dans lesdites dépenses municipales, les montants volontairement versés à la municipalité, par des particuliers, des maisons de commerce ou des associations, sous réserve que lesdits montants aient été uniquement employés pour des fins de secours et dépensés sous la direction des autorités municipales, et sous réserve que lesdits fonds n'aient pas été obtenus par des déductions arbitraires sur les traitements payables à ceux chargés de travaux concernant les secours.

En vertu des dispositions des lois de Secours 1930, 1931 continuées en 1932, une somme globale de $2,745,273.37 fut dépensée durant l'année pour la construction de la route Trans-Canada. Des fonctionnaires de mon Bureau firent, à Toronto, une inspection spéciale des dépenses faites par la Province pour cette construction et des recommandations furent adressées au Sous-ministre du Travail.

Une autre inspection et une vérification d'épreuve des comptes de secours en général de la province d'Ontario est maintenant en cours. Les remarques auxquelles elle donnera lieu seront transmises en temps voulu au Ministère du Travail.

Les méthodes de comptabilité, de contrôle et de vérification suivies par les provinces de Québec, de la Nouvelle-Écosse et du Nouveau-Brunswick, pour les paiements de secours, n'ont encore été soumises qu'à des vérifications partielles. Quand ce rapport sera déposé sur le bureau de la Chambre, des mesures auront été prises pour faire des vérifications plus complètes des comptes des diverses provinces.

Dans la province de Saskatchewan il fut fait sous ma direction, au bureau de la Commission de secours de Régina, une inspection assez complète des méthodes de comptabilité et aussi des vérifications d'épreuve des paiements faits par cette Commission. Il fut constaté que les méthodes de comptabilité étaient satisfaisantes et que l'Auditeur provincial vérifiait tous les comptes avant paiement. A la suite de cette inspection, je fis des recommandations ayant pour objet d'assurer une sauvegarde encore plus complète des deniers publics entre les mains de la Commission.

Comme on le constatera par le sommaire ci-dessous, du 25 août 1931, date de sa création, au 30 avril 1932, les secours, autres que ceux concernant l'achat de grains de semence, payés par la Commission, excédèrent de $1,783,904.04, le montant autorisé par un Arrêté en Conseil fédéral. Ce dépassement fut payé à même les $4,000,000.00 avancés par le Gouvernement dans le but bien défini de consentir des prêts pour acheter des grains de semence, et dont, au 31 avril il n'avait été déboursé que $2,125,247.22:

| | | |
|---|---|---|
| Dépenses à la charge du Dominion | $ 5,080,516 79 | |
| Payé pour le Gouvernement provincial et dû par lui | 984,439 41 | |
| Dépenses n'ayant pas encore été réparties entre les différents gouvernements | 968,947 84 | |
| | | $ 7,033,904 04 |
| Avances par le Dominion, autorisées par Arrêté en Conseil | | 5,250,000 00 |
| Montant des secours généraux payé à même les prêts pour grains de semence | | 1,783,904 04 |

Une inspection toute récente des comptes de la Commission révéla que du 30 avril au 30 septembre 1932, le montant de $1,783,904.04 avait été réduit à $672,249.30.

Mes inspecteurs vérifièrent aussi les comptes de secours de la province de Saskatchewan ne ressortissant pas à la Commission de secours de cette province, et les dépenses pour secours des villes de Régina, Saskatoon et Prince

Albert furent soumises à des vérifications d'épreuve. Ces inspections et ces vérifications permirent de s'assurer que les déboursés pour remédier au Chômage et venir en aide à l'Agriculture dans cette province étaient, de façon générale, fait conformément aux termes des différentes lois de secours de 1930, 1931 et 1932, et des règlements s'y rapportant. J'attirai toutefois, l'attention du Ministère sur certaines irrégularités, et lui fis certaines recommandations pour assurer une sauvegarde plus efficace des deniers publics. Jusqu'à ces derniers temps, il y eut une divergence d'opinion dans l'interprétation de certaines des clauses des conventions, pour savoir si la responsabilité de l'exactitude des comptes des municipalités incombait uniquement à la province. Les autorités des provinces firent néanmoins bon accueil à mes inspecteurs et facilitèrent leur travail. L'Arrêté en Conseil du 30 septembre 1932, ci-dessus mentionné (C.P. 2163) autorisant l'Auditeur Général «à faire telles vérifications des comptes des provinces relatifs aux dépenses pour remédier au Chômage, qu'il jugera essentielles pour la sauvegarde des intérêts du Trésor public» fit disparaître tout doute quant à la justesse de mon attitude au sujet de la vérification de ces comptes, en ce qu'elle concerne mes rapports avec le Ministre fédéral responsable des paiements de secours.

Au cours de ces inspections et de ces vérifications, l'on se heurte à de nombreuses difficultés provenant du manque d'uniformité des règlements et des instructions comme aussi de la diversité des méthodes suivies dans tout le Canada pour contrôler les secours. Il ne fut pas possible de vérifier les comptes de chacune des municipalités ni ceux des organisations officielles ou privées distribuant des secours. On a constaté en général que les provinces, et tout particulièrement celles où eurent lieu ces inspections et au sujet desquelles j'adressai des commentaires aux ministères concernés, s'efforcent depuis d'améliorer leur contrôle sur les paiements de secours.

*Prêts aux provinces.*—En vertu des dispositions de la loi de secours de 1931, le Gouverneur en son Conseil approuva des prêts aux quatre provinces de l'Ouest tel que donné dans le tableau ci-dessous, productifs d'intérêts variant de 4 à 5 pour cent. Les remboursements en argent s'élevèrent à $148,746.36, et des demandes de secours s'élevant à $4,510,407.67 furent créditées aux prêts.

| Provinces | Total des avances en 1931-32 | Recouvrements en 1931-32 | Balance à justifier au 31 mars 1932 |
|---|---|---|---|
| Alberta | $ 5,142,586 39 | $ 1,044,845 95 | $ 4,097,740 44 |
| Colombie-Britannique | 5,784,164 69 | 971,040 81 | 4,813,123 88 |
| Manitoba | 4,331,486 37 | 1,542,674 71 | 2,788,811 66 |
| Saskatchewan | 12,034,934 12 | 1,100,592 66 | 10,934,341 46 |
| | 27,293,171 57 | 4,659,154 13 | 22,634,017 44 |

*Fonds des passages à niveau.*—La Commission des Chemins de fer, sur le total global de $1,000,000.00 qui lui fut accordé au cours des années financières 1930-31 et 1931-32, dépensa $325,863.88, dont le détail des dépenses de 1931-32 paraît à la page 215 de ce volume.

## Balances inemployées d'avances détenues par des fonctionnaires ou d'autres personnes

A la suite d'un examen des méthodes suivies par les ministères pour consentir des avances à leurs employés, je signalai à la Chambre dans mon dernier rapport (page xc), que le manque d'uniformité que l'on avait constaté occasionnait des irrégularités et des abus résultant dans des pertes de deniers publics

Depuis le 1er avril 1932, la mise en vigueur de la nouvelle réglementation édictée par le Conseil du Trésor a remédié à la plupart des difficultés entravant autrefois la vérification de ces avances. En outre, les termes de l'article 32, alinéa 2 et différents autres articles de la loi de Vérification, 1931, prévoient des garanties additionnelles en ce qui regarde la justification et au contrôle de ces avances et des dépenses à y imputer.

## Dépenses imprévues

Une somme de $73,156.87, fut imputée aux crédits 319 et 473, respectivement de $80,000.00 et $25,000,00, votés pour les dépenses imprévues. Ces dépenses furent autorisées par le Gouverneur en Conseil, conformément aux termes des crédits, et leur développement, par Ministère, est donné dans ce volume page 53.

## Commission du District Fédéral

Les comptes de la Commission du district fédéral furent vérifiés conformément aux dispositions de l'article 18 de la «loi de la Commission du district fédéral, 1927». Les états suivants concernant les opérations de la Commission paraissent dans ce volume, pages 188 à 192: État des recettes et des dépenses; Comparaison entre les crédits autorisés et les dépenses; Sommaire des dépenses au 31 mars 1932.

Ayant fait remarquer à la Commission que dans neuf projets d'embellissement les dépenses avaient excédé les montants autorisés, elle m'en donna les raisons et me prévint qu'elle avait l'intention de demander au Gouverneur en son Conseil d'approuver ces dépassements.

Une inspection des méthodes de comptabilité de la Commission révéla que des efforts très méritoires étaient faits pour mettre en pratique les recommandations contenues dans le rapport que j'adressai au Ministère des Finances à la suite de la vérification spéciale faite en 1929 par un de mes inspecteurs.

## «Loi d'indemnisation des employés de l'État»

La «loi d'Indemnisation des Employés de l'État (S.R.C. 1927, Chap. 30), administrée de 1918 à 1922 par le Ministère des Finances, ressortit depuis cette dernière date au Ministère des Chemins de fer et Canaux, qui l'administre par l'entremise des différentes Commissions provinciales des accidents du travail.

Les paiements consentis aux Commissions provinciales, y compris les intérêts des argents en banque, s'élevaient au 31 mars 1931, à $3,656,596.48 A cette même date les Commissions avaient un solde disponible de $93,732.32.

Le sommaire des opérations financières des Commissions, pour l'année 1931-32, est donné ci-après:—

| | | |
|---|---|---|
| 1 avril, 1931—Balance entre les mains des Commissions | | $ 93,732 32 |
| Contributions du Dominion en 1931-32 | | 185,546 32 |
| Intérêts sur argent en banque | | 1,157 25 |
| | | 280,435 89 |
| *Déduire*— | | |
| Déboursés | $ 207,934 80 | |
| Intérêts payés au Dominion | 407 35 | 208,342 15 |
| 31 mars, 1932—Balance entre les mains des Commissions | | 72,093 74 |

Du fait qu'en 1931-32 les Chemins de fer nationaux payèrent en presque totalité les réclamations de leurs employés, les dépenses globales des différentes commissions ont fait voir une diminution de $250,954.69.

Un état sommaire des différentes avances faites aux Commissions, paraît dans ce volume, page 212 et le développement des dépenses de la dernière année financière, dans le volume II, page "W", 12.

## Enquêtes sur les pêcheries internationales

Commission internationale sur la pêche du flétan—Les dépenses de l'année s'élevèrent à $62,018.80 dont le développement paraît dans le volume II, page "FF", 16. Le montant à payer conjointement par les gouvernements du Canada et des Etats-Unis fut de $61,037.60. Au 31 mars 1932, les dépenses totales depuis la création de la Commission en 1924, s'élevaient à $385,521.77, dont $191,028.92 furent payés par les États-Unis.

Commission internationale sur les barrages des baies de Passamaquoddy et Cobscook.—Cette enquête, commencée en 1931, avait pour but de s'assurer des effets que pourrait avoir sur les pêcheries du bas de la baie de Fundy, la construction de barrages dans les baies de Passamaquoddy et Cobscook (N.B.—Can. et Me., E.-U.A.). Les déboursés de l'année s'élevèrent à $31,584.21, dont $15,746.58 remboursables par les États-Unis. Le développement de ces déboursés paraît dans le volume II, page "FF", 18.

## Commission de biologie marine

Dans mon dernier rapport (page xciii) je référais à la correspondance échangée avec le Conseil du Trésor sur ce que la Commission, à la fin de l'année, retenait le montant inemployé des avances qui lui avaient été faites par le Ministère. Cette correspondance avait tout particulièrement rapport à une opinion du Ministère de la Justice, d'après laquelle «il serait peut-être opportun d'apporter des modifications à "la loi de la Commission de biologie marine" pour que l'interprétation de l'article de la loi concernant ces avances soit plus claire». A ma connaissance, aucune disposition n'a encore été prise à ce sujet. La balance inemployée reportée à 1932-33 s'est élevée à $27,454.86.

## Conseil des Recherches

Les dépenses nettes du Conseil des Recherches furent, en 1931-32 de $499,771.78 au lieu de $499,970.79 en 1930-31. Le Conseil reçut d'autres sources au cours de l'année différentes subventions d'un total global de $15,016.20.

Les subventions accordées aux Commissions chargées de recherches scientifiques ou industrielles s'élèvent à $175,722.26. Sur les avances faites au cours des années précédentes, le 31 mars 1932, il restait à rendre compte de $118,637.59; à la même date de l'année précédente, le montant était de $152,233.32. Le Comité des recherches sur les grains reçut, du fonds des recherches sur les grains, un montant de $10,608.06, laissant au crédit du fonds, un solde de $170,000.00. Le développement des opérations du Conseil des recherches paraît dans le volume II, pages 22 à 32.

## Transfert des ressources naturelles aux provinces des prairies

*Domaine de l'État.*—Dans l'introduction de mon rapport de 1930-31 (page xcv), je disais m'être objecté à ce que, sans l'autorisation du Parlement, le Ministère de l'Intérieur remboursa aux provinces de l'Ouest, ou vira à leur crédit des argents déposés entre les mains du Gouvernement, antérieurement au transfert des ressources naturelles. Le Ministère de la Justice ayant reconnu le bien fondé de mes objections, la «loi des Remboursements (Ressources naturelles)», (Chap. 35, 1932), votée au cours de la dernière session, autorisa le Ministère, avec l'approbation du Gouverneur en son Conseil, à rembourser ces dépôts.

*Terres d'écoles.*—Depuis mon dernier rapport, les fonds encore détenus par le Dominion et provenant de fermage de terres appartenant aux écoles, du produit de coupes de bois, etc., s'élevant à $1,424,976.56, comme aussi les obligations 5% du Dominion en date du 1er juillet 1931, dues le 1er juillet 1934, et formant le fonds des terres d'écoles, d'un total de $33,293,470.85, furent remises aux Trésoriers provinciaux, conformément à l'entente conclue avec les provinces du Manitoba, de la Saskatchewan et de l'Alberta. Ci-après sont donnés les montants de l'encaisse et des obligations remis aux provinces:

| Provinces | Encaisse | Obligations | Total |
|---|---|---|---|
| Manitoba | $ 223,200 53 | $ 5,919,862 65 | $ 6,143,063 18 |
| Saskatchewan | 769,758 45 | 17,809,039 00 | 18,578,797 45 |
| Alberta | 432,017 58 | 9,564,569 20 | 9,996,586 78 |
| Total | 1,424,976 56 | 33,293,470 85 | 34,718,447 41 |

## Pensions militaires et civiles

*Pensions de la guerre européenne.*—Durant l'année, le montant global payé pour ces pensions fut de $46,794,939.58, soit une augmentation de $2,506,706.88 sur 1930-31. Le nombre de personnes bénéficiant des dispositions de la loi des Pensions qui en mars 1931 était de 230,338, était le 1er mars 1932, de 258,389,soit une augmentation de 28,051. Un état sommaire des dépenses de l'année paraît dans le volume II, page "RR", 7.

Plusieurs des difficultées rencontrées au cours de la vérification des comptes des pensions et, dont il est fait mention dans mon dernier rapport au Parlement, existent encore, telles celles provenant de l'insuffisance ou de l'imprécision de la réglementation, de l'interprétation et de l'application différente de la loi, etc. Certains changements, apportés depuis par le Ministère, ont eu pour résultat un contrôle plus sévère de ces comptes; toutefois, le grand nombre de trop-payés découverts au cours de l'année est une preuve que l'examen préalable effectué par le Ministère lors des octrois de pensions est encore insuffisant et résulte dans une perte des deniers de l'Etat.

Au cours de l'année, l'examen des dossiers de 5,000 pensionnés révéla des trop-payés s'élevant à $78,736.10, portant à $111,180.48, le total global des trop-payés découverts depuis que cette vérification fut commencée il y a trois ans.

Sur ce montant, la Commission des Pensions décréta que $37,388.08 seraient retenus sur les paiements de pension à faire et que la balance de $73,392.40 serait annulée, soit que pour différentes raisons, le recouvrement en fut jugé impossible soit que les trop-payés aient été reçus de bonne foi, étant dus à des erreurs dans la fixation du montant de la pension. Un nombre considérable de trop-payés analogues fut annulé au cours des dix dernières années. Comme dans mon dernier rapport, je mets encore en doute le droit qu'a la Commission des Pensions d'annuler ces montants sans l'autorisation du Parlement.

Au 31 mars 1932, le Trésor, du fait de cette vérification, avait réalisé une économie réelle de $43,982.01, due à des recouvrements, des réductions ou des suppressions de pension. A l'avenir il en résultera également une économie annuelle de $12,654.08.

Sur les $34,217.42 de trop payés rapportés l'année dernière, $1,773.10 ont depuis été ajustés à la suite d'actions intentées devant les tribunaux.

A la page 326 de ce volume on trouvera la correspondance échangée avec le Conseil du Trésor relativement au rétablissement de certaines pensions et de leurs ajustements.

Mon interprétation de l'article de la loi des Pensions, applicable à ces ajustements ou rétablissements (article 25, aliéna 9, tel qu'amendé par l'article 10, du Chap. 35 des Statuts de 1930), fut confirmée par le Ministère de la Justice, mais, les membres de la Commission et du Tribunal des Pensions n'ayant pas accepté cette interprétation firent appel devant la Cour d'Appel des Pensions, qui infirma mon interprétation. Comme les jugements de cette Cour fixent définitivement les conditions d'après lesquelles ces ajustements doivent être effectués, ils peuvent entraîner des déboursements substantiels d'argents publics, je suis d'avis que cette question devrait être mise à l'étude de nouveau, afin que, s'il était nécessaire, des modifications soient apportées à ce sujet à la loi des Pensions.

Je mentionnai dans mon dernier rapport une coutume, qui n'a pas été discontinuée depuis consistant à verser au crédit de l'année en cours les recouvrements sur les trop-payés des années précédentes en déduisant ces montants sur les pensions payées pendant l'année. Je suis toujours d'avis que cette façon de faire est en contravention du contrôle que le Parlement doit exercer sur les fonds publics.

*Pension de vieillesse.*—Le montant global payé pendant l'année par le Dominion pour les pensions de vieillesse fut de $10,032,409.87, dont $1,393,022.58 sont imputables à 1930-31, laissant pour les paiements de l'année

$8,639,387.29, soit $1,588,222.19 de plus que l'année précédente. Cette augmentation est due à ce qu'environ neuf mille personnes de plus que l'année précédente bénéficièrent des pensions de vieillesse, le nombre total des pensionnés étant respectivement pour ces deux années 67,066 et 57,930. Un facteur nouveau contribuant à cette augmentation est la nouvelle entente conclue durant l'année et en vertu de laquelle, à dater de novembre 1931, le Gouvernement du Dominion doit rembourser aux provinces 75% des sommes payées pour ces pensions.

Le nombre toujours croissant de pensionnés entrainant une augmentation de dépenses, il serait opportun que le Ministère chargé de l'administration de la loi applique des méthodes de contrôle plus sévères. Dans ce but, une inspection régulière des bureaux provinciaux, faite par des fonctionnaires du Département, compléterait celle faite dans le Ministère et aurait pour résultat de prévenir la perte de fonds publics.

Conformément à un règlement approuvé par un Arrêté en Conseil du 1er février 1932 (C.P. 2171), les paiements de pensions aux aliénés, auxquels je m'étais objecté dans mon rapport précédent, ont été discontinués, et il en résulte une économie annuelle très substantielle.

*Pensions en général.*—Comme je l'expliquais dans mon dernier rapport, il existe actuellement plusieurs lois concernant les pensions ou allocations payées par le Gouvernement du Dominion. Je suis d'avis que pour éviter une duplication de paiements, la question de la centralisation des écritures relatives à ces paiements devrait être mise à l'étude.

## Comptes du Yukon

*Comptes du Territoire du Yukon.*—Les comptes concernant l'administration du Territoire du Yukon et la vente des liqueurs (volume I, pages 254 à 258) furent établis tant d'après les états de revenus et de déboursés appuyés de pièces justificatives qui me sont envoyés chaque mois pour vérification que d'après le rapport imprimé du Trésorier du Territoire. Depuis 1930, aucune inspection locale de ces comptes ne fut faite par les fonctionnaires de mon Bureau.

Comparativement à l'année précédente, les subsides du Gouvernement fédéral furent réduits de $160,500.00 à $120,500.00, mais par contre le montant du virement fait à même les bénéfices du compte des liqueurs fut porté de $50,000.00 l'année précédente à $65,000.00; les autres revenus étant presque inchangés, la diminution nette des revenus de l'année s'établit à $25,446.23. En 1930-31 les dépenses qui avaient été de $262,409.85 furent réduites à $225,-662.27. Le résultat fut qu'en 1931-32, les revenus excédèrent les dépenses de $2,907.29 alors que l'année précédente les dépenses avaient excédé les revenus de $8,394.06. Le bénéfice net de la vente des liqueurs fut de $60,703.84, soit une diminution de $17,642.49 sur l'année précédente.

*Compte du Gouvernement Fédéral dans le Yukon.*—Un état comparatif des revenus et des dépenses des différents ministères dans le Yukon paraît dans ce volume, page 254. Le fléchissement de revenus le plus considérable fut de $37,-752.05 et se produisit au Ministère du Revenu National. L'augmentation la plus substantielle fut celle du Ministère de l'Intérieur qui s'éleva à $12,708.28. Bien que la diminution nette des revenus de tous les Ministères fut de $26,-799.09 l'excédent des dépenses sur les revenus qui, en 1930-31 avait été de $433,262.69, fut réduit à $428,051.35, soit une diminution de $5,211.34.

## DÉPENSES EN CAPITAL

Les montants imputables au Capital prévus dans la loi de Finances s'élevèrent à $18,861,243.00, dont $17,130,143.61 furent dépensés. Un montant additionnel de $6,829.60 fut payé en vertu d'un jugement adjudicatif de la Cour de l'Échiquier, et un virement de $28,969,53, débitant le compte de la Commission du Port de Halifax et créditant les comptes des Chemins de fer de la valeur de certaines propriétés à Halifax, portent le total des dépenses en Capital à $17,165,942.74. Les montants crédités au Compte Capital s'élevèrent au cours de l'année à $186,154.50, y compris le montant du crédit ci-dessus de $28,969.53, laissant un montant net de $16,979,788.24 à imputer au Capital.

Le sommaire ci-après donne, par Ministère, le montant des recouvrements et des dépenses dont le développement paraît dans le volume II.

| Ministères | Vol. II Pages | Dépenses | Recouvrements | Montant net |
|---|---|---|---|---|
| Marine | O. 54 | $ 4,568,258 59 | $ 146,570 31 | $4 ,521,688 28 |
| Travaux publics | V. 106 | 2,917,179 10 | 356 32 | 2,916,822 78 |
| Chemins de fer et canaux | W. 29 | 9,680,505 05 | 139,227 87 | 9,541,277 18 |
| Total | | 17,165,942 74 | 186,154 50 | 16,979,788 24 |

Les montants correspondants de 1930-31 furent: dépenses $28,710,691.69; recouvrements, $488,373.58; montant net, $28,222,318.11.

Les dépenses les plus importantes de l'année furent: Canal de navigation Welland, $2,994,820.12; Chenal du St-Laurent, $4,255,588.28; Laboratoire national de Recherches, $1,827,183.26; Chemin de fer de la baie d'Hudson et terminus, $5,282,394.01; Chemin de fer du gouvernement, Transbordeur, etc., $1,091,295.73. Les $186,154.60 crédités au Capital proviennent de ventes, de recouvrements et de virements.

Je tiens encore à attirer l'attention sur les observations et les recommandations que je faisais dans mon rapport de 1929-30 (page lxxxiii) au sujet de l'opportunité de faire une révision et un nouvel ajustement de la valeur à laquelle sont portés dans les Comptes publics certains biens immobiliers, d'établir une classification mieux définie des dépenses en capital et revenus, de présenter au Parlement un budget établi d'après cette classification, et de dresser un inventaire complet des biens immobiliers appartenant à la Couronne.

### Chemin de fer de la baie d'Hudson

Les dépenses nettes imputées au crédit 162 «Construction du Chemin de fer de la baie d'Hudson et des terminus», s'élevèrent à $5,282,394.01, y compris la balance de $4,312.30 payée à la suite d'un jugement adjudicatif de la Cour de l'Échiquier rendu en vertu des dispositions de la «loi d'Expropriation» (voir pages, "W"—83, 1930-31 et "W"—39, 1931-32).

Les recettes de l'exploitation de l'année qui sont comprises dans les montants reversés au crédit, furent de $378,291.11, soit une augmentation de $79,301.24 sur 1930-31.

Déduction faite d'un recouvrement de $45,726.23 sur les dépenses de capital des années précédentes qui fut versé au Compte de Capital, au 31 mars 1932, la dépense totale en capital, y compris les terminus de Port Nelson et de Fort Churchill était de $49,043,835.02.

Le développement des dépenses de l'année paraît dans le volume II, pages "W"—30 à 32.

### Canal de navigation Welland

Le développement des dépenses de l'année qui s'élevèrent à $2,994,820.12 paraît dans le volume II, pages "W", 32 à 38. Le montant de $5,095.28 recouvré sur les dépenses en capital des années précédentes réduit à $2,989,724.84, le montant net à imputer au Compte de Capital.

Une somme additionnelle de $506,764.29 fut dépensée conformément aux dispositions de la «loi pour venir en aide aux Chômeurs», 1931, continuée en 1932» pour des travaux de construction et d'amélioration. A la fin de l'année le coût total des dépenses en capital était de $125,980,223.13. Dans les comptes publics cette dépense n'a pas été virée au compte de Capital.

## VÉRIFICATION DES COMPTES-MATIERES

D'après les inventaires certifiés qui me furent transmis, la valeur des existants, y compris ceux en cours de fabrication ou terminés, dans les divers magasins du Gouvernement, était au 31 mars 1932, de $5,207,187.59, soit une augmentation de $106,848.83 sur l'année précédente. Ci-après est un tableau comparatif de leur valeur au cours des deux dernières années.

| Ministères | 31 mars 1932 | 31 mars 1931 | Augmentation | Diminution |
|---|---|---|---|---|
| Affaires Indiennes | $ 57,621 02 | $ 52,244 14 | $ 5,376 88 | |
| Chemins de fer et canaux | 341,980 65 | 365,580 44 | ..... | $ 23,599 79 |
| Gendarmerie royale à cheval | 267,332 76 | 231,204 85 | 36,127 91 | |
| Imprimerie et papeterie | 338,114 53 | 467,941 83 | ..... | 129,827 30 |
| Intérieur (Parcs nationaux) | 56,751 85 | 56,813 14 | ..... | 61 29 |
| Justice (Pénitenciers) | 641,178 76 | 633,061 86 | 8,116 90 | |
| Marine | 927,083 71 | 659,819 48 | 267,264 23 | |
| Mines | 92,622 07 | 85,050 29 | 7,571 78 | |
| Pêcheries | 6,788 10 | 6,869 37 | ..... | 81 27 |
| Pensions et Hygiène | 404,901 39 | 501,137 23 | ..... | 96,235 84 |
| Postes | 1,837,454 81 | 1,855,330 31 | ..... | 17,875 50 |
| Travaux publics | 235,357 94 | 185,285 82 | 50,072 12 | |
| Total | 5,207,187 59 | 5,100,338 76 | 374,529 82 | 267,680 99 |
| Augmentation nette | ..... | ..... | 106,848 83 | |

Pour les mêmes raisons que celles données dans mes derniers rapports, la valeur des matières du Ministère de la Défense Nationale et celle des inven-

taires des articles de papeterie, etc., des différents bureaux du Gouvernement, n'est pas comprise dans le tableau ci-dessus. L'augmentation de $267,264.23 du Ministère de la Marine, est due à ce que les chantiers maritimes de Sorel qui, en 1930-31, n'avaient pas transmis d'inventaire m'en ont fourni un cette année s'élevant à $291,711.06.

Conformément aux dispositions de la loi du Revenu consolidé et de la Vérification, 1931, je suis maintenant tenu, outre la vérification des écritures, des existants et des stocks, de faire celle du matériel des services publics. Par suite de cette disposition de la loi, j'ai demandé à tous les ministères de me communiquer des inventaires certifiés de leur matériel en service, afin qu'il soit possible de faire un examen préliminaire des méthodes suivies pour le contrôle de ces propriétés du Gouvernement. A peu d'exceptions près, comprenant cependant quelques-uns des services les plus importants, les ministères m'ont transmis les informations que je leur demandais.

Pour que mes examinateurs puissent faire une vérification utile des existants, il serait nécessaire, en ce qui concerne les méthodes de manutention des stocks et la tenue des écritures s'y rapportant, que le Conseil du Trésor donne des directives à tous les services du Gouvernement et que des dispositions soient prises pour uniformiser la tenue des écritures, surveiller étroitement les sorties de marchandises, faire faire par des fonctionnaires responsables des ministères des vérifications périodiques et prendre toute autre mesure assurant leur sauvegarde et prévenant le gaspillage.

La vérification annuelle du matériel et des écritures de l'Imprimerie du Roi fut faite sous ma direction. Il en est fait mention à la page lxiii de cette introduction.

Conformément à la proclamation royale du 2 novembre, 1907, les vérifications bisannuelles du numéraire et des lingots de la succursale d'Ottawa de l'Hôtel Royal des Monnaies furent faites par deux fonctionnaires nommés par Arrêté en Conseil, qui dressèrent l'inventaire du stock se trouvant à la Monnaie le 30 septembre 1931. Les résultats de cette inspection furent transmis au Sous-directeur de la Monnaie. En vertu des dispositions du Chapitre 48, 21-22 Geo. V, la succursale d'Ottawa de l'Hôtel Royal des Monnaies, devint, à partir du 1er décembre 1931, une division du ministère des Finances. L'article 19 de cette loi dispose que l'Auditeur Général doit «inspecter le magasin des lingots et des monnaies à la Monnaie, au moins une fois l'an.» Je me proposais de faire coïncider cette vérification avec la fin de l'année financière 1931-32, mais, à la demande du Sous-ministre intérimaire des Finances et du Sous-directeur de la Monnaie, la vérification fut différée jusqu'au 15 septembre dernier. Il en sera fait rapport aussitôt que possible.

*Matières en surplus et de rebut.*—Le tableau comparatif suivant a été établi d'après les renseignements fournis par le fonctionnaire responsable du comité de surveillance des Contrats du gouvernement, en charge des matières de rebut:—

| — | 1931-32 | 1930-31 | Diminution |
|---|---|---|---|
| Transférés à d'autres Ministères | $ 45,704 57 | $ 177,562 39 | $ 131,857 82 |
| Ventes au public | 94,259 99 | 111,311 69 | 17,051 70 |
| Total | 139,964 56 | 288,874 08 | 148,909 52 |

La diminution de $148,909.52 dans les ventes et transferts est due en grande partie à une réduction du nombre de transactions du Ministère de la Défense nationale (service de la Milice).

## COMPTES SPÉCIAUX

### Sommes dues au Gouvernement du Dominion

Les comptes des sommes dues au Dominion, paraissant dans les livres du Ministère des Finances, furent examinés par mes vérificateurs au cours de l'année. Les chapitres qui suivent se rapportent à ceux d'entre eux présentant un intérêt particulier.

Comme les années précédentes les ministères m'ont transmis des états des arriérés paraissant dans leurs livres, mais ne figurant pas dans le bilan du Dominion. Ils paraissent dans ce volume sous forme de tableau comparatif, pages 219 et 220.

### Avances aux Gouvernements étrangers

Conformément à l'entente du 27 décembre, 1923, le Gouvernement grec paya sur le capital de sa dette, une somme de $155,000.00, échue le 30 juin, 1931, laissant une balance impayée de $6,525,000.00, sur laquelle les intérêts furent payés pour les 6 mois terminés le 30 juin 1930. A la suite du moratorium suspendant le paiement des dettes internationales, il ne fut fait aucun nouveau paiement de capital et d'intérêts.

Les intérêts sur les obligations du Royaume de Roumanie, détenues en garantie des avances lui ayant été consenties, furent payés en totalité. Les gouvernements russe et italien ne firent aucun paiement de capital ou d'intérêts sur les sommes dues par eux.

### Commission canadienne des prêts agricoles

Conformément à la «loi du Prêt agricole canadien» (Ch. 66, S.R.C. 1927), les paiements suivants furent faits à cette Commission:—

| Catégorie des prêts | Versés en 1931-32 | Versements globaux au 31 mars 1932 |
|---|---|---|
| Capital initial, souscrit en vertu de l'article 5, paragraphe *a*, et de l'Arrêté en Conseil du 4 mai 1927 | ..... | $ 5,000,000 00 |
| Capital Social, souscrit et payé conformément à l'article 5, paragraphe *b*, alinéa 1 | $ 107,603 00 | 366,465 00 |
| Achats d'obligations émises par la Commission, en vertu des articles 6 et 15 et de l'Arrêté en Conseil du 6 juin 1930 | 1,500,000 00 | 1,800,000 00 |
| Totaux | 1,607,603 00 | 7,166,465 00 |

La somme limite de $5,000,000.00, autorisée par la loi comme capital initial et dont les intérêts commenceront à courir trois ans après la date du paiement, fut payée en totalité au cours des années 1929-30 et 1930-31. Aucun dividende n'a été déclaré sur les $366,465.00 de capital social. En vertu des dispositions de l'arrêté en Conseil du 6 juin 1930 autorisant l'achat, par le Dominion de $6,000,000.00 d'obligations de la Commission, $1,500,000.00 furent souscrits et payés au cours de l'année. Les intérêts, sur les obligations achetées antérieurement au 1er janvier 1932, s'élevant à $30,859.60, furent payés par la Commission.

Le Ministère des Travaux publics paya, au cours de l'année, $9,140.60 pour la location des bureaux de la Commission, le téléphone et l'éclairage.

Les comptes de la Commission ne sont pas vérifiés par mon bureau, mais, tel que prévu par l'article 14 de la loi, par une firme de comptables agréés.

## Fonds des rentes viagères de l'État

Un tableau des transactions du Fonds au cours de l'année, suivi d'un état du passif ou valeur nette des rentes en cours au 31 mars 1932, établi par le service des rentes viagères du Ministère du Travail, paraît à la page 200 de ce volume. Le montant au crédit du Fonds des rentes viagères de l'Etat était de $26,582,-543.61 et le total global du passif de $26,871,979.00 soit un excédent du passif sur l'actif de $289,435.39, alors que le déficit de l'année précédente n'était que de $261,339.35.

Deux agents des rentes viagères se rendirent coupables de détournement, occasionnant une perte de $42,097.55, déduction faite des montants ayant pu être recouvrés. L'un d'eux, dont les détournements s'élèvent à $42,000.00, est actuellement au pénitencier, l'autre n'a été que suspendu car on pense pouvoir recouvrer le montant détourné par lui.

Les méthodes suivies pour fixer l'évaluation, encaisser et faire rapport des recettes du Fonds furent l'objet d'un examen de ma part. La comptabilité ayant été trouvée inadéquate et non conforme aux principes de comptabilité moderne, je recommandai d'y faire plusieurs améliorations.

## Compte spécial des Affaires Indiennes: Fonds des Indiens des provinces de l'Ouest

En 1924-25, conformément aux termes du crédit 463, $57,329.03 de bénéfices provenant de l'exploitation de la ferme pour l'intensification de la production, et $21,700.00 provenant de l'entrepôt de Régina furent versés à ce compte spécial pour être employés dans l'intérêt des Indiens des provinces de l'Ouest.

Au cours de l'année financière écoulée, ce compte étant resté inactif, le Département des Affaires Indiennes demanda au Ministère des Finances de le fermer. Cette demande fut agréée et la balance inemployée de $45.09 versée au revenu casuel.

Un sommaire des transactions de ce compte est donné ci-après:—

| | | |
|---|---|---|
| Sommes disponibles— | | |
| 1924-25—Crédit 463 | $ 79,029 03 | |
| Intérêts de banque | 90 00 | |
| | | $ 79,119 03 |
| Sommes payées— | | |
| Paiement de chevaux achetés pour la ferme aménagée pour l'intensification de la production | | 21,260 00 |
| Avances à des Indiens | 81,069 22 | |
| MOINS—Remboursements par des Indiens | 23,255 28 | |
| | | 57,813 94 |
| Balance inemployée transférée au revenu casuel | | 45 09 |
| | | 79,119 03 |

Bien que ce compte ait été arrêté, il n'a pas été rendu compte du montant de $57,813.94 représentant la balance des avances faites aux Indiens, et, j'ai été avisé que le Département prenait des mesures pour recouvrer les montants impayés.

## COMMISSAIRE DES INDIENS—COMPTE POUR L'INTENSIFICATION DE LA PRODUCTION

A la fin de l'année financière, le Département abandonna l'exploitation de la ferme aménagée pour l'intensification de la production dans la réserve de Moscowpetung et, conformément aux dispositions de l'article 94 (*a*) de la loi des Indiens, telle que modifiée, dans le but de consentir des prêts aux Indiens, vira la balance disponible à un compte spécial du fonds fiduciaire des Indiens. J'ai été avisé par le Département que la ferme, les animaux et le matériel agricole avaient été loués pour une période de deux ans, et qu'à l'expiration du bail les animaux et le matériel agricole seraient vendus. Quant à la maison occupée, à Régina, par le Commissaire des Indiens, achetée et entretenue à même les fonds provenant des revenus de la ferme, des mesures seront prises pour en disposer dès qu'elle sera vacante.

Ci-après est un sommaire des mouvements de caisse de ce compte depuis la mise en vigueur du projet en 1919 jusqu'au 31 mars, 1932.

| | | |
|---|---|---|
| RECETTES— | | |
| Avances à même les crédits de guerre | $ 362,000 00 | |
| Ventes de grains, bestiaux, etc | 1,197,736 69 | |
| Intérêts sur dépôts en banque | 22,592 63 | |
| | | $ 1,582,329 32 |
| DÉPENSES— | | |
| Frais d'exploitation | 1,066,177 74 | |
| Frais de bureau et généraux | 53,267 91 | |
| Maison du Commissaire | 23,830 86 | |
| Remboursement aux crédits de guerre | 362,000 00 | |
| Profits au 31 décembre 1923, versés au Receveur Général | 57,329 03 | |
| Viré au Compte Spécial, Fonds fiduciaire des Indiens | 19,723 78 | |
| | | 1,582,329 32 |

Un état des transactions de ce compte paraît dans ce volume, page 197.

## Prêts aux Commissaires des Ports

Le tableau suivant indique le total des prêts autorisés par le Parlement et les montants payés au 31 mars 1932 à chacune des Commissions:

| Ports | Prêts 1931-32 | Total au 31 mars 1932 | Total autorisé au 31 mars 1932 |
|---|---|---|---|
| Chicoutimi | $ 465,000 00 | $ 2,626,000 00 | $ 2,950,000 00 |
| Halifax | 2,752,000 00 | 7,593,000 00 | 9,000,000 00 |
| Montréal | 1,412,000 00 | 59,389,000 00 | 69,250,000 00 |
| Montréal—(intérêts sur les obligations du Pont de la Com. du Port) | 534,000 00 | 704,000 00 | |
| New Westminster | 205,764 66 | 205,764 66 | 300,000 00 |
| Québec | 1,379,000 00 | 25,808,995 68 | 26,125,000 00 |
| St-Jean | 5,763,855 00 | 9,170,855 00 | 15,000,000 00 |
| Trois-Rivières | 747,568 00 | 2,427,168 00 | 2,700,000 00 |
| Vancouver | 809,000 00 | 21,416,900 00 | 29,000,000 00 |
| | 14,068,187 66 | 129,341,683 34 | 154,325,000 00 |
| *Moins*—Remboursements par la Commission du Port de Montréal ne pouvant être reprêtés | ..... | 2,000,000 00 | |
| Remboursements par la Commission de New Westminster ne pouvant être reprêtés | ..... | 16,625 00 | |
| | | *2,016,625 00* | |
| | 14,068,187 66 | 127,325,058 34 | |

Le montant de $704,000.00, versé jusqu'au 31 mars 1932, à la Commission du Port de Montréal pour lui permettre de rencontrer les intérêts échus sur les obligations émises pour le pont du port, fut prévu dans les crédits 310 et 326 des annexes aux lois de Finances de 1931-32.

D'après le Ministère des Finances, les montants d'intérêts courus et impayés étaient au 1er janvier 1932: Commission du port de Chicoutimi, $57,655.82; Commission du port de Montréal, $448,113.87; Commission du port des Trois-Rivières (ancienne Commission), $435,109.66; Commission du port de Québec, $12,810,983.95. Les arriérés dus par la Commission du port de Montréal furent payés au début de l'année 1932-33. Cette Commission est aussi en retard de $14,887.05 relativement aux intérêts dus, sur les avances nécessitées pour la garantie des obligations du pont du Port. La réclamation de la Commission du port de Québec pour l'usage que fait de ses propriétés le Gouvernement fédéral n'est pas encore réglée.

## Comptes des chèques impayés

Au 31 mars 1932, la balance de $119,444.72 paraissant au crédit de ce compte est la totalité du passif représenté par des chèques impayés émis sur lettres de crédit entre le 1er avril 1924 et le 31 mars 1930. Pour les chèques émis antérieurement au 1er avril 1924 et présentés à l'encaissement au cours de l'année, des provisions furent faites pour virer du Fonds consolidé à ce compte une somme de $6,489.78.

## Fonds des passages à niveau

Les déboursés faits au cours de l'année par la Commission des Chemins de fer furent supérieurs de $319,528.08 à ceux de 1931; ils s'élevèrent à $959,-252.33 dont $958,527.82 furent imputés au Fonds consolidé, conformément aux dispositions du Chap. 43 (1918-19 Geo. V), et la balance fut obtenue par divers petits recouvrements.

Sur les $4,600,000, versés au Fonds en vertu des dispositions de l'article 239(*a*) de la loi des Chemins de fer, 1909 et des modifications y apportées, au 31 mars 1932, $4,297,476.51 avaient été dépensés laissant à cette date un solde disponible de $302,523.49.

En vertu des termes de la loi remédiant au Chômage, le Gouverneur en son Conseil autorisa au cours de l'année, de verser au Fonds des passages à niveau un second montant de $500,000.00, qui, venant s'ajouter aux $499,-967.04 inemployés du premier versement, portait à $999,967.04 le montant disponible pour les fins de la loi. Les dépenses de l'année furent de $335,830.92 (voir pages 213 à 215), laissant un solde disponible de $664,136.12.

## Avances pour grains de semence et secours

Grains de semence et secours, Ministère de l'Intérieur—Le Ministère, durant l'année, raya de ses livres une somme de $346,364.78, qu'il crédita à la partie du compte des grains de semences qui, en 1928-29, fut virée dans les Comptes publics au nombre des comptes inactifs. Sur ce montant une somme de $206,263.88 provient de l'année financière 1930-31.

Au 31 mars, 1932, le compte improductif s'établit comme suit:—

| | | | |
|---|---|---|---|
| Viré au compte inactif | | | $ 2,000,000 00 |
| *Moins*— | | | |
| Ajustement de la balance avec les livres du Ministère de l'Intérieur (voir rapport de l'Auditeur Général, 1928-29, page lxxxii) | | $ 745,496 23 | |
| Commission pour encaissement | | 432 96 | |
| Rayé des livres en vertu des dispositions du chapitre 51, 1927, loi concernant certaines dettes dues à la Couronne, et d'Arrêtés en Conseil: | | | |
| 1928 à 1930 | $ 125,674 27 | | |
| 1931 à 1932 | 346,364 78 | | |
| | | 472,039 05 | |
| | | | 1,217,968 24 |
| Montant paraissant au Bilan (inactif) | | | 782,031 76 |

Un état donnant les transactions de l'année paraît à la page 200 de ce volume. En plus de la balance de capital impayée de $3,190,690.53, le Ministère de l'Intérieur fait rapport que les intérêts courus s'élèvent à $2,244,492.21, portant à $5,435,182.74 le montant dû en capital et intérêts au Dominion, soit une diminution de $294,935.39 sur le montant dû le 31 mars 1931.

Au cours de l'année le Gouvernement de la Saskatchewan n'a fait aucun versement relativement aux avances qui lui avaient été faites en 1908 pour acheter des grains de semence.

## Compte provisoire

Les transactions de l'année portèrent à $62,176.18 la balance de ce compte qui était de $49,887.99 le 31 mars 1931. Les principales transactions furent:

Excédant de Grains des élévateurs: A la fin de l'année agricole arrêtée le 31 juillet, 1931, la Commission versa le produit de la vente des grains en surplus dans les élévateurs des terminus, s'élevant à $1,784.19 et portant la balance créditrice du compte à $11,784.19, y compris les $10,000.00, qui conformément aux dispositions de l'Arrêté en Conseil du 28 juin 1928, sont retenus pour être employés par la Commission des grains à des travaux de recherches.

Actif de la «Dominion Shipbuilding and Repair Co.». Le Ministère de la Marine versa au crédit du compte une somme de $3,650.20, provenant du compte fiduciaire paraissant dans les livres du Ministère, sous le nom de A. R. Tibbits (voir précis de correspondance, rapport de 1927-28, volume I page 235). Le montant en mains provenant de l'actif réalisé de cette compagnie en liquidation est de $39,441.44.

Salaire de feu Charles Thompson, marin. Le Ministère de la Marine déposa $4,091.89 dus à Charles Thompson, marin décédé. Ce montant est détenu en attendant qu'on ait retrouvé les héritiers.

"Fidelity Insurance". A la suite de réclamations dues à des détournements de deux employés du Gouvernement, $3,000.00 furent versés à ce compte par deux compagnies d'assurance de garantie. Sur ce montant $2,000.00 furent employés à combler le déficit de revenus dû à un des détournements.

Ligne des Antilles, déficit d'exploitation. Les gouvernements de Ste-Lucie, de l'Honduras Britannique, de Grenade et de St-Vincent versèrent une somme de $21,900.00 représentant leur part dans le déficit d'exploitation du service des Antilles, conformément à la «West Indies Trading Agreement». Cette ligne étant exploitée par le Canadien National (West Indies Steamships Ltd.), ce montant lui fut remis en totalité.

## COMPTES FIDUCIAIRES

Le tableau ci-après permet la comparaison, aux 31 mars 1931 et 1932, des soldes en caisse de ces comptes spéciaux qui, dans mes rapports précédents et le Bilan des Comptes publics paraissent sous le nom de Comptes fiduciaires:—

| Titre du compte | Solde créditeur 31 mars 1932 | Solde créditeur 31 mars 1931 | Augmentation | Diminution |
|---|---|---|---|---|
| Chemins de fer nationaux du Canada, obligations garanties (intérêts impayés) | $ 88,350 00 | $ 88,725 00 | ..... | $ 375 00 |
| Dépôt de garantie des entrepreneurs | 668,469 86 | 1,712,817 35 | ..... | 1,044,347 49 |
| Fonds des écoles publiques | 2,672,695 82 | 2,668,449 17 | $ 4,246 65 | |
| Fonds de secours de l'"Empress of Ireland" | 819 18 | ..... | 819 18 | |
| Fonds de pension des pilotes— | | | | |
| Colombie Britannique | 3,877 77 | 6,256 98 | ..... | 2,379 21 |
| District d'Halifax | 3,310 45 | 7,075 80 | ..... | 3,765 35 |
| District de St-Jean | 4,404 48 | 5,145 63 | ..... | 741 15 |
| District de Sydney | 1,410 59 | 7,999 41 | ..... | 6,588 82 |
| Pilotes invalides (district de Montréal) | 5,895 53 | 18,725 60 | ..... | 12,830 07 |
| Fonds des cadets du Collège militaire royal | 13,126 54 | 13,567 64 | ..... | 441 10 |
| Fonds des terres d'école— | | | | |
| Alberta | ..... | 137,151 31 | ..... | 137,151 31 |
| Manitoba | ..... | 16,045 43 | ..... | 16,045 43 |
| Saskatchewan | ..... | 186,156 73 | ..... | 186,156 73 |
| Fonds fiduciaires des Indiens | 13,644,079 21 | 13,764,581 06 | ..... | 120,501 85 |
| Fonds fiduciaire Strathcona | 500,000 00 | 500,000 00 | | |
| Fonds spécial et de garantie de l'Immigration | 243,394 36 | 303,851 70 | ..... | 60,457 34 |
| Pensions et Hygiène: Pensions, etc | 610,335 79 | 592,756 60 | 17,579 19 | |
| Pensions et Hygiène: Gratifications pour services de guerre | 156,259 94 | 159,700 79 | ..... | 3,440 85 |
| Pontons de la cale sèche de Burrard | 18,400 30 | 15,531 15 | 2,869 15 | |
| Successions militaires; Fonds n° 1 | 108,997 47 | 112,988 93 | ..... | 3,991 46 |
| Successions militaires; Fonds n° 2 | 8,973 97 | 12,218 25 | ..... | 3,244,28 |
| Total | 18,752,801 26 | 20,329,744 53 | 25,514 17 | 1,602,457 44 |

Le Ministère des Finances détient, pour le compte de certains de ces fonds, des valeurs, dont le montant est donné ci-dessous. Ces valeurs n'ont pas été vérifiées.

| Fonds | Valeurs en main au 31 mars 1932 | Valeurs en main au 31 mars 1931 | Augmentation ou *Diminution |
|---|---|---|---|
| Fonds de pension de pilotes (obligations du Dominion et des provinces)— | | | |
| Colombie Britannique | $ 21,000 00 | $ 9,000 00 | $ 12,000,00 |
| Pilotes invalides (district de Montréal) | 121,000 00 | 103,000 00 | 18,000 00 |
| Fonds de pension des pilotes d'Halifax | 97,393 33 | 87,893 33 | 9,500 00 |
| Fonds de pension des pilotes de St-Jean | 44,500 00 | 42,000 00 | 2,500 00 |
| Fonds de pension des pilotes de Sydney | 57,800 00 | 48,800 00 | 9,000 00 |
| Fonds des terres d'écoles (débentures 5% du Dominion)— | | | |
| Alberta | ..... | 9,500,000 00 | *9,500,000 00 |
| Manitoba | ..... | 5,905,000 00 | *5,905,000 00 |
| Saskatchewan | ..... | 17,724,000 00 | *17,724,000 00 |
| Total | 341,693 33 | 33,419,693 33 | *33,078,000 00 |

Ceux de ces comptes ayant été l'objet de transactions au cours de l'année paraissent, page 186 à 218.

Au cours de l'année la gestion de certains de ces Fonds motiva les remarques contenues dans les chapitres suivants.

### Comptes fiduciaires des Agents des Indiens

Les remarques que je faisais l'année dernière dans ce même chapitre (page cviii), sur ce que les états de ces comptes étaient transmis d'une façon peu satisfaisante et sur ce que l'inspection des agences indiennes était faite sans méthode, s'appliquent encore cette année.

### Comptes des fonds fiduciaires des Indiens

Un état sommaire des revenus et des dépenses des fonds fiduciaires des Indiens paraît dans ce volume, page 198, et dans le volume II, pages "I" 43 à 53, je donne sous forme de tableau un résumé des opérations des comptes des différentes bandes. Des renseignements supplémentaires sur les transactions de ces comptes peuvent toujours être fournis par mon Bureau.

### Fonds de prévoyance des Employés des Chemins de fer de l'Intercolonial et de l'Île du Prince-Édouard

Les déboursés faits à même ce fonds qui, en 1930-31, avaient été de $995,925.01, furent cette année de $1,116,252.82, soit une augmentation de $120,327.81. Outre les contributions statutaires versées par le Gouvernement et les employés, les Chemins de fer nationaux du Canada durent verser un montant additionnel de $729,042.54.

L'état des recettes et des déboursés de l'année paraît page 213.

## ÉTATS DIVERS

Aux pages 219 à 258 de ce volume, en plus des états paraissant dans mes rapports précédents et relatifs à différentes transactions du Gouvernement, je donne cette année les deux états suivants:

État des billets du Dominion et des provinces, annulés et retirés de la circulation en 1931-32; page 247.

État des valeurs converties, transférées, échangées, émises et en circulation, vérifiées en 1931-32; pages 252 et 253.

On trouvera ci-après et dans différents autres chapitres de ce rapport, des remarques concernant ces états.

## Arriérés

Des états permettant la comparaison, aux 31 mars 1931 et 1932, des arriérés en général, des intérêts courus sur les prêts ou les avances aux Chemins de fer, etc., et des arriérés de capital sur les ventes des terres des Indiens, établis d'après les documents que m'ont transmis les différents ministères, paraissent dans ce volume, pages 219 à 221. Ces montants ne sont pas compris dans le Bilan du Dominion paraissant dans les Comptes Publics.

Le Ministère du Revenu National n'a pas inclus dans ses arriérés les montants des restes à recouvrer sur le produit de la taxe de vente, de l'impôt sur le revenu et des bénéfices commerciaux.

Le tableau ci-dessous donne, aux 31 mars 1931 et 1932, le montant des arriérés jugés irrécouvrables par les ministères.

| Service | 31 mars 1931 | 31 mars 1932 | Augmentation ou *Diminution |
|---|---|---|---|
| Affaires Indiennes | $18,935 88 | $19,950 47 | $ 1,014 59 |
| Affaires Extérieures | 65 00 | 65 00 | |
| Agriculture | | 7,231 92 | 7,231 92 |
| Chemins de fer et canaux | 6,695 26 | 7,138 03 | 442 77 |
| Commerce | 39,829 44 | 39,753 38 | * 76 06 |
| Défense nationale | 749,235 21 | 750,042 10 | 806 89 |
| Établissements des Soldats | 1,433 09 | 13,954 61 | 12,521 52 |
| Gendarmerie royale à cheval du Canada | | 1,654 85 | 1,654 85 |
| Immigration et Colonisation | 882 75 | 1,084 18 | 201 43 |
| Imprimerie et Papeterie | 3,998 32 | 3,991 57 | * 6 75 |
| Intérieur | 26,621 11 | 26,621 11 | |
| Justice— | | | |
| Cour de l'Echiquier | 24 60 | 24 60 | |
| Cour Suprême | 30 15 | 30 15 | |
| Pénitenciers | 166 25 | 182 25 | 16 00 |
| Marine | 2,799 15 | 1,534 94 | * 1,264 21 |
| Mines | 1,047 59 | 92,257 27 | 91,209 68 |
| Pêcheries | 128,477 22 | 414 40 | *128,062 82 |
| Pensions et Hygiène | 159,305 72 | 158,172 78 | * 1,132 94 |
| Postes | 27,161 61 | 27,161 61 | |
| Revenu national | 36,932 69 | 36,932 69 | |
| Secrétariat d'Etat | 4,642 94 | 31,669 84 | 27,026 90 |
| Travail | 1,239 18 | 1,239 18 | |
| Travaux publics | 114,906 12 | 115,070 67 | 164 55 |
| Total | 1,324,429 28 | 1,336,177 60 | 11,748 32 |

Le Conseil du Trésor n'a encore pris aucune mesure relativement à l'annulation des arriérés jugés irrécouvrables, dont il est fait mention dans mes rapports précédents. Une loi votée au cours de la dernière session, intitulée "loi concernant les dettes à la Couronne", Ch. 18, 22-23, Geo. V), dispose que "lorsqu'une municipalité ou corporation, ou tout officier ou fonctionnaire public, ou tout simple particulier ou compagnie privée doit une somme d'argent à la Couronne, ce montant peut en être réservé sur toute somme pouvant leur être due par Sa Majesté". Si les ministères prennent avantage des dispositions de cette loi, et collaborent entre eux pour son application, il en résultera une économie de fonds publics.

J'insiste encore sur la nécessité pour les ministères de faire une vérification serrée de toutes les sommes leur étant dues et de s'efforcer de les recouvrer.

Arriérés en général.—Le 31 mars 1932 le montant global des arriérés, était de $4,992,739.90, contre $4,547,400.14 le 31 mars précédent. Le tableau paraissant pages 219 et 220 en permet la comparaison.

Comme il ressort des paragraphes suivants, les sommes telles qu'apportées par les ministères, font voir des variations substantielles sur celles de l'année précédente.

Les arriérés du Ministère des pêcheries accusent une forte diminution car, à la suite du jugement du Conseil Privé concernant les pêcheries de la Colombie Britannique, il dut rayer de ses livres les montants réclamés pour des permis de pêche et, qu'en outre, la Cour de l'Echiquier a annulé les montants dus par la «National Fish».

Le montant dû au Secrétariat d'État par le greffier de paix du comté de York, dont il a déjà été question dans mes rapports précédents, est actuellement de $14,625.84. Aucun montant n'a encore été encaissé de ce chef.

Intérêts courus sur prêts et avances aux Chemins de fer, etc.—D'après le Ministère des Finances, le montant net des intérêts courus sur ces prêts et avances était de $39,371,644.33, soit une augmentation de $2,010,665.07, sur 1930.

Arriérés de capital sur les ventes des terres des Indiens.—L'état des balances dues, qui m'a été communiqué par le Département des Affaires Indiennes, paraît dans ce volume, page 221. La vérification de ces comptes se fait actuellement.

## Travaux publics—Bassins de radoub—Revenus et dépenses

Un état comparatif des revenus et des dépenses des bassins de radoub et de la cale-sèche du Gouvernement au cours des trois dernières années, paraît page 239. Il en ressort que les revenus qui, en 1930-31 étaient de $127,758.64, ne furent cette année que de $90,267.71, et les dépenses furent ramenées de $207,288.74 à $186,930.11. L'excédent des dépenses sur les revenus qui avait été de $79,530.10, fut cette année de $96,662.40.

## Travaux publics—Télégraphes—Revenus et dépenses

Un état permettant la comparaison, au cours des trois dernières années, des revenus et des dépenses d'exploitation des réseaux télégraphiques et téléphoniques du Gouvernement paraît, page 239.

Le revenu global et les dépenses accusent respectivement un fléchissement de $54,355.62 et de $93,359.12, faisant que l'excédent des dépenses sur les revenus qui était de $432,764.96 en 1931 fut réduit cette année à $393,761.46, soit une diminution de $39,003.50.

## VÉRIFICATIONS SPÉCIALES

Le nombre, l'importance et l'étendue des vérifications, statutaires ou autres, et des inspections spéciales, faites sous ma direction, dans les bureaux des ministères, augmente considérablement d'année en année. Ces vérifications révélèrent l'insuffisance des méthodes suivies pour comptabiliser et contrôler les revenus et les dépenses et rémédient à ces lacunes par l'introduction de méthodes adéquates pour sauvegarder les deniers publics en en améliorant la gestion dans les services concernés.

Elles permirent également de constater que les services de comptabilité, comme aussi d'autres organisations du Gouvernement, (Commission, etc.), devraient être inspectés régulièrement. Il est regrettable que pour les motifs que j'explique dans un autre chapitre traitant du personnel de mon Bureau, il ne me soit pas possible de faire ces vérifications d'ici quelque temps.

Ces inspections, tout en en étant indépendantes, supplémentent la vérification courante des comptes faite dans mon Bureau.

Je donne ci-dessous, par ministère, une liste des vérifications ou des inspections qui furent faites, au cours de l'année:—

*Agriculture* (*Ministère de l'*).—Vérifications spéciales de la comptabilité et des opérations financières des stations agronomiques du Dominion à Scott, (Sask.) et Summerland, (C.B.). Vérification générale des revenus et des dépenses du laboratoire rural de pathologie végétale, Summerland, C.B.

*Finances* (*Ministère des*).—

Vérification du Fonds patriotique Canadien.

Vérification de la Commission de secours d'Halifax.

Inspection des méthodes comptables suivies pour le paiement de la prime sur le blé.

Inspection bi-annuelle de la monnaie et des lingots à la Monnaie Royale d'Ottawa.

*Gendarmerie Royale à cheval du Canada.*—Vérification générale et d'épreuve des comptes et des écritures au quartier général d'Ottawa et dans les bureaux de plusieurs détachements de l'Ouest.

*Immigration et Colonisation* (*Ministère de l'*).—Vérification du projet d'Établissement Impérial; Compte des frais de traversée. Vérification du Projet d'Établissement des 3,000 familles. Vérification du Projet d'Établissement dans le Nouveau-Brunswick.

*Imprimerie et Papeterie de l'Etat.*—Vérification des revenus. Récolement des stocks.

*Marine* (*Ministère de la*).—Investigation spéciale des comptes de revenus au siège du Ministère.

*Mines* (*Département des*).—Inspection générale des comptes et des écritures de l'essayerie du Dominion à Vancouver, C.B. Inspection complémentaire, à celle de 1930, concernant les comptes de revenus et les avances faites à des fonctionnaires.

*Pensions et Hygiène* (*Ministère des*).—Vérification des paiements de pensions pour la Nouvelle-Zélande.

*Revenu National* (*Ministère du*).—Inspection des timbres de quittance. Réclamations des drawbacks; Inspection des comptes des fabricants.

*Secrétariat d'État*.—Vérification générale et d'épreuve, au siège du Ministère, des services de la comptabilité des Compagnies, de la Naturalisation et de l'Enregistrement. Investigation complémentaire à celle de 1931 concernant les revenus du bureau des Brevets et des Droits d'auteur. Vérification des paiements faits au titre des réparations.

*Service Civil* (*Commission du*).—Investigation complémentaire à celle de 1931, concernant les comptes de revenus.

*Travail* (*Ministère du*).—Vérification générale et d'épreuve, au siège du Ministère, à Ottawa, des écritures du Service des rentes viagères du Gouvernement, des Enquêtes sur les coalitions, des Renseignements sur les questions ouvrières. Vérification spéciale de la comptabilité et des écritures de la Commission de secours aux chômeurs, de Régina, Saskatchewan. Vérification des paiements de secours aux chômeurs, etc., dans la province de Saskatchewan. Secours aux chômeurs, dépenses relatives à la construction de la route Trans-Canada (province d'Ontario). Méthodes de comptabilisation et de contrôle des paiements de secours aux chômeurs dans l'Ontario.

*Ministères divers*—Vérification des encaisses.

Dans chaque cas les ministères concernés furent informés des résultats de ces inspections et lorsque des irrégularités ou des détournements furent constatés, il en fut fait rapport au Ministère des Finances, conformément aux dispositions de la loi du Revenu consolidé et de la Vérification.

Des remarques relatives à ces vérifications paraissent ci-après ou ont fait l'objet d'autres chapitres de ce rapport.

## Ministère de l'Agriculture

### *Laboratoire rural de pathologie végétale, Summerland* (*C.B.*)

A la suite de l'inspection locale des bureaux de ce laboratoire, certaines observations et recommandations furent adressées au Ministère de l'Agriculture. Je conseillai l'adoption de méthodes de comptabilité protégeant plus efficacement les deniers publics et assurant l'application des dispositions de la loi du Revenu consolidé et de la Vérification et des règlements du Conseil du Trésor concernant les revenus et les dépenses.

## Ministère du Travail

Les méthodes suivies par les services des Renseignements sur les questions ouvrières et des Enquêtes sur les coalitions, concernant le maniement, la comptabilisation et les rapports de recettes en revenus donnèrent lieu à certaines recommandations dont l'adoption assurerait une protection plus efficace de ces argents.

## Ministère de la Marine

Les méthodes suivies par le Ministère de la Marine pour fixer l'évaluation, encaisser, faire rapport des revenus et en assurer le contrôle dans ses bureaux, furent, sous ma direction, l'objet d'une vérification serrée.

Les lacunes constatées dans le système de comptabilité résultaient de l'insuffisance de contrôle des comptes, des revenus, des encaissements et du maniement des fonds publics, qui permit à deux fonctionnaires de détourner délibérément et frauduleusement des sommes d'un total global de $15,038.77. Ces fonctionnaires furent depuis condamnés à la prison et un troisième, également compromis, a été suspendu.

Les recommandations que j'adressai au Ministère à la suite de cette inspection résultèrent dans une amélioration de son système de comptabilité et d'administration qui protégea plus sûrement les fonds publics.

## Département des Mines

Une vérification additionnelle de la comptabilité de ce Département, faite par un de mes examinateurs au cours de l'année, permit de constater que l'adoption des recommandations faites à la suite de l'inspection de 1931, (voir rapport 1931, page cxv) eut pour résultat un contrôle plus effectif des argents encaissés.

## Ministère du Revenu National

*Réclamations de drawbacks; Vérification des comptes des fabricants.*

Au cours de l'année, les méthodes suivies par les Compagnies pour établir leurs demandes de drawbacks, et celles suivies par les fonctionnaires du Ministère pour contrôler les paiements de drawbacks sur les matières premières manufacturées au Canada, furent examinées par mes inspecteurs dans les bureaux des Compagnies ci-après mentionnées:—

«Willys-Overland, Ltd.,» Toronto.

«Chrysler Corporation of Canada, Ltd.», Windsor, Ont.

«Goodyear Tire and Rubber Co. of Canada, Ltd.», Toronto, Ont.

«J. H. Heinz Co.», Leamington, Ont.

«Steel Company of Canada, Ltd.», Hamilton, Ont.

«Jordan Wine Co.», Jordan, Ont.

Une vérification d'épreuve des paiements de drawbacks, dont les réclamations me furent soumises avant paiement donna des résultats satisfaisants.

## Ministère des Pensions et de l'Hygiène

*Vérification des paiements de pensions pour la Nouvelle-Zélande.*

Les comptes des pensions payées par le Ministère des Pensions et de l'Hygiène à ceux des nationaux de la Nouvelle-Zélande résidant au Canada ou aux États-Unis furent vérifiés au nom du Gouvernement de la Nouvelle-Zélande, certifiés par moi, et transmis, par le Ministère des Pensions à ce Gouvernement.

## Ministère des Postes

*Fonds de garantie des Postes*

Comme je l'indiquais dans mon dernier rapport, à la suite d'un examen des opérations de ce fonds, je communiquai les observations en résultant au Ministère des Postes. Sauf deux points importants, référés au Conseil du Trésor, et dont l'un est encore à l'étude, les réponses du Ministère furent trouvées satisfaisantes.

## Secrétariat d'État

L'inspection des dossiers et des écritures du Secrétariat d'État révéla la possibilité de pertes de revenus, dues à ce que le Département n'appliquait pas de façon uniforme le tarif des droits et que certaines dispositions de la loi des Compagnies et des règlements du Gouverneur en Conseil édictés en vertu des termes de la loi de Naturalisation n'étaient pas mises en vigueur de façon rigoureuse.

Afin de prévenir des pertes possibles je recommandai des modifications au système de comptabilité pour l'encaissement et le contrôle des recettes en revenus, et les recouvrements sur les dépenses. Plusieurs de ces recommandations furent adoptées et d'autres sont encore à l'étude.

*Bureau des Brevets et Droits d'auteur.*

Une inspection additionnelle des comptes du Bureau des Brevets et Droits d'auteur révéla que plusieurs des recommandations que je fis à la suite de ma première inspection, n'avaient pas été mises en pratique, et que dans de nombreux cas, des irrégularités étaient dues à ces conditions peu satisfaisantes.

*Paiements des Réparations.*

En 1931-32, il fut voté une nouvelle somme de $3,200,000.00, pour indemniser la population civile du Canada des pertes qu'elle avait subies du fait de la dernière guerre.

Ci-après est un tableau synoptique des paiements faits à même ce crédit, et des fonds entre les mains du séquestre.

| | | | |
|---|---|---|---|
| Balance entre les mains du séquestre le 31 mars 1931 (voir volume I, page cxv) | | $ 43,859 04 | |
| Avance justifiable reportée | | 4,146 40 | |
| Crédit 484 | $ 3,200,000 00 | | |
| *Moins*—Montant non employé | 1,869,352 33 | | |
| | | 1,330,647 67 | |
| Recettes— | | | |
| Intérêt de banque | 1,987 50 | | |
| Remboursement d'un billet de chemin de fer | 8 74 | | |
| | | 1,996 24 | |
| | | | $ 1,380,649 35 |
| *A déduire*— | | | |
| Déboursés (Voir vol. II, page Y-7)— | | | |
| Réclamations payées:— | | | |
| Principal | 891,989 42 | | |
| Intérêts | 402,613 23 | | |
| | | 1,294,602 65 | |
| "Gypsum Queen" Enquête sur l'affaire du | | 11,542 67 | |
| Traitement du Commissaire | | 13,300 00 | |
| Frais d'administration | | 36,876 82 | |
| Avance justifiée le 31 mars 1932 | | 3,084 03 | |
| | | | 1,359,406 17 |
| Balance entre les mains du séquestre le 31 mars 1932 | | | 21,243 18 |

Les paiements de 1931-32 furent l'objet d'une vérification spéciale analogue à celle des années précédentes, et les remarques auxquelles ils donnèrent lieu furent transmises au Secrétariat d'État.

Réclamations des Arméniens.—Dans les réclamations réglées cette année, figure une somme de $300,000.00, versée au séquestre pour être distribuée par lui aux Canadiens d'origine arménienne, pour les indemniser de la destruction ou de la saisie, par le Gouvernement turc, de leurs biens mobiliers ou immobiliers et autres pertes.

Il est opportun de remarquer au sujet de ces paiements que lorsque le Sous-secrétaire d'État me demanda si un montant pouvait être imputé au crédit 484 pour payer ces réclamations, je lui répondis, qu'à mon avis, il ne pouvait pas l'être, mais je lui conseillai de soumettre le cas au Ministère de la Justice. Dans la suite, le Ministre de la Justice ayant été d'avis que les termes du crédit étaient une autorisation suffisante pour payer ces réclamations, le Gouverneur en son Conseil approuva la demande du Secrétariat d'État et le paiement fut autorisé par un Arrêté en Conseil du 12 mars, 1932 (C.P. 571).

### Ministères divers

*Vérifications de l'encaisse*

A l'exception d'un seul Ministère dont il est parlé dans un autre chapitre, au début de 1932, et à différentes autres époques de l'année, je fis faire, dans tous les services, la vérification de l'encaisse et des écritures s'y rapportant. Il résulta de ces vérifications faites à l'improviste que, dans presque chaque cas, il fut nécessaire d'attirer l'attention du Ministère sur certaines pratiques qui n'étaient pas conformes aux règlements édictés par le Conseil du Trésor, tout particulièrement ceux concernant le dépôt immédiat des fonds encaissés. Sauf dans quelques cas où les différences étaient minimes, l'encaisse concordait avec les écritures.

### Fonds patriotique canadien

La vérification des transactions du Fonds en 1931-32, fut faite conformément aux termes de «la loi du Fonds Patriotique Canadien, 1914» (Chapitre 8, article 10, 5 Geo. V).

Les déboursés ayant dépassé les recettes ordinaires de $261,786.90, le déficit fut comblé en partie par la vente de $100,250.00 d'obligations, avec prime de $5,187.50, et en vertu d'une entente avec la banque, la balance fut traitée comme un découvert. L'excédant des déboursés sur les recettes réduisit à $763,024.31 le montant au crédit du Fonds le 31 mars 1932.

### Commission de secours de Halifax

Les vérifications locales de 1929 et 1930 des comptes de la Commission de secours de Halifax, furent completées en 1931 par une vérification analogue s'étendant jusqu'au 31 juillet 1931, et un rapport fut transmis au Ministre des Finances. Les recommandations importantes que je fis dans les différents rapports ont été, pour la plupart, été suivies. Au mois d'août 1932, une inspection rapide fut faite du compte de caisse de la Commission, dont les résultats furent transmis au président de cette Commission.

## ADMINISTRATION DE LA LOI DU SERVICE CIVIL ET DE LA LOI DE PENSION DU SERVICE CIVIL

Pour les mêmes raisons que celles données dans mon rapport de l'année dernière, je crois opportun de traiter dans un même chapitre les questions se rapportant à l'une ou l'autre de ces lois, et dont plusieurs fournirent matière à correspondance avec le Conseil du Trésor ou différents ministères: Ce sont

Légalité d'un paiement additionnel à un fonctionnaire permanent, faisant question.....Page 302

Auxiliaires temporaires touchant un traitement plus élevé que celui fixé par le barême de la Commission.....Page 304

Paiement simultané du plein traitement de deux positions.... " 309

Fonctionnaires nommés sans l'autorisation de la Commission du Service Civil.....Pages 313 & 314

Fonctionnaire transféré à une position non classée sans l'autorisation du Service Civil..... " 316

Gratifications tenant place de congés de départ et payées à même un crédit ordinaire..... 318

Infirmières diplômées touchant un traitement excédant celui prévu par le barème des traitements de la Commission du Service Civil..... " 346

Contribution au fonds de pension n'ayant pas été retenue sur le traitement d'un Agent des Indiens..... " 346

Emploi de certains fonctionnaires sans l'autorisation requise... " 350

Fonctionnaires divers employés dans les Parcs sans l'autorisation requise..... " 350

Autorisation pour l'emploi du personnel du service de la comptabilité des chantiers maritimes de Sorel, faisant question.. " 351

Classement et traitement d'inspecteurs de dragues faisant question..... " 351

Messager de confiance touchant un traitement plus élevé que celui de sa classe..... " 353

Traitement des fonctionnaires du service de surveillance excédant celui prévu par le barême des traitements de la Commission du Service Civil..... " 354

*Fonctionnaire, seul de sa classe, autorisé à contribuer au Fonds de pension, conformément aux termes de la «Loi de la Pension du Service Civil, 1924».*—En vertu des dispositions des articles 2 (e) et 11 de «la loi de la Pension du Service Civil», un employé temporaire de la Commission d'Etablissement des Soldats fut, après son décès déclaré avoir été «fonctionnaire civil», d'après la définition de ladite loi. Je fis remarquer au Conseil du Trésor que, pour les raisons suivantes, cette désignation, à mon avis, me paraissait irrégulière: (1) Ses services antérieurs dans un autre Ministère ayant été à titre temporaire ne lui donnaient pas qualité pour être transféré à la position qu'il avait occupée à la Commission d'Etablissement des Soldats; (2) Seuls les fonctionnaires permanents, transférés d'autres ministères, étaient visés par un Arrêté en Conseil antérieur; (3) L'intention de la loi ne semblait, ni justifier qu'un seul employé, choisi dans une classe, puisse former «une partie du Service», ni donner pouvoir au Gouverneur en son Conseil d'en appliquer les dispositions à une seule personne et d'en exclure les autres bien qu'employées en même qualité. Le Conseil du Trésor soumit le cas au Ministère de la Justice qui fut d'avis que, d'après les termes de la loi, les personnes à la charge de l'employé avaient droit de recevoir une allocation. A la suite de cette opinion je n'élevai plus de nouvelles objections.

*Contributaires à la «loi de la Pension du Service Civil, 1924» mis à la retraite pour raisons de vieillesse, recevant une gratification.*—L'article 7 (1) de la loi de 1924 prévoit que «si un contributeur devient invalide ou autrement incapable d'exercer les fonctions de son emploi, ou si son emploi est aboli, il a droit de recevoir une gratification», mais cet article ne prévoit pas le paiement de ladite gratification si un fonctionnaire est mis à la retraite pour raisons de vieillesse. Dans les deux cas de cette nature qui se présentèrent au cours de l'année et, dont l'un a depuis été réglé par le Conseil du Trésor, je certifiai les états car il était évident que l'on n'avait jamais eu l'intention de priver ces fonctionnaires de cet avantage. Dans une lettre au Conseil du Trésor, je faisais remarquer que cette difficulté pourrait être supprimée de l'une des trois façons suivantes: (a) en fixant une limite d'âge pour pouvoir devenir contributaire en vertu des dispositions de la loi; (b) en fixant une limite d'âge *pour tous les fonctionnaires* nommés dans le Service ou (c) en ajoutant «raisons de vieillesse» comme l'une des conditions statutaires permettant de toucher une gratification.

*Fonctionnaires soumis aux dispositions de la "loi de Pension du Service Civil, 1924", restés en fonction sans l'autorisation du Gouverneur en son Conseil, après 70 ans.*—Je mentionnais dans mon dernier rapport, que des fonctionnaires âgés de plus de 70 ans étaient maintenus dans le service. Plusieurs d'entre eux furent au cours de l'année, mis à la retraite, mais depuis d'autres dépassèrent cette limite d'âge. D'après les dossiers de mon Bureau, quinze sont encore dans le service.

*Fonctionnaire ayant fait une fausse déclaration d'âge touchant le plein montant de sa pension.*—Un fonctionnaire du Ministère de la Marine à l'époque où il décida de contribuer au Fonds de pension, se rajeunit de six ans moins un mois. Lors de sa mise à la retraite, l'on constata qu'il était resté dans le service pendant trois ans après avoir atteint la limite d'âge de 75 ans. Il en résulta qu'il reçut une allocation annuelle supérieure de $155.71 à celle à laquelle il avait droit d'après les termes de la loi. J'attirai l'attention du Conseil du Trésor sur ce fait mais le montant de pension demandé fut accordé.

*Moins-payé de contribution de deux fonctionnaires du Sénat.*—Le 1er octobre 1930, un Arrêté en Conseil stipulait que seules les périodes de service effectif des employés saisonniers pouvaient être comptées en calculant le montant de la pension. Ce règlement affecta les services passés de deux fonctionnaires du Sénat qui avaient cessé de contribuer au Fonds croyant fermement qu'une session équivalait à une année. J'écrivis au Sous ministre des Finances pour attirer son attention sur le moins-payé de contribution de ces deux employés et sur la nécessité d'un ajustement d'arriérés dans le cas de l'un d'eux. Aucun ajustement n'a encore été fait.

*Fonctionnaires mis à la retraite et renommés dans le Service.*—Un grand nombre d'employés du Ministère de l'Intérieur furent mis à la retraite en 1931, mais peu après, plusieurs d'entre eux furent renommés dans d'autres ministères. J'écrivis au Conseil du Trésor lui demandant si le paiement de leur pension devait être continué pendant qu'ils étaient de nouveau employés, ou si l'on devait faire un ajustement avec leur traitement par suite de cette double rémunération. Le 30 novembre 1931, un Arrêté en Conseil (C.P. 52978), réglementait tous les cas.

*Congé de retraite accordé à des fonctionnaires occupant des positions exceptées de la loi.*—En vérifiant l'état de pension d'un fonctionnaire du service de l'Impôt sur le revenu, du Ministère du Revenu National, on constata qu'il lui avait été accordé un congé de retraite de trois mois. J'écrivis au Ministère lui faisant remarquer que si cet employé eut été soumis aux dispositions de la loi du Service

Civil, il n'aurait eut droit qu'à soixante jours de congé, et j'ajoutai, qu'à mon avis, l'autorisation du Gouverneur en son Conseil était nécessaire pour accorder de tels congés. En délivrant au Conseil du Trésor ampliation de ma lettre au Ministère, je lui fis remarquer que c'était un nouveau cas embrassant l'ensemble de la question de savoir si les fonctionnaires occupant des positions exceptées de la loi du Service Civil, pouvaient bénéficier de congés de retraite, spéciaux ou de maladie. Cette question a déjà été soumise par moi à la Commission du Service Civil en décembre 1930 qui, de son côté, l'a référée au Conseil du Trésor, mais aucune décision n'a encore été prise à ce sujet.

## APPLICATION DE LA LOI DU REVENU CONSOLIDÉ ET DE LA VÉRIFICATION

Le 31 mars 1932, la loi du Revenu consolidé et de la Vérification (S.R.C. 1927, Chap. 178) fut rapportée et remplacée par la loi de 1931 qui fut mise en vigueur à la suite d'une proclamation parue dans la *Gazette du Canada* du 26 mars 1932. Le Gouverneur en son Conseil ayant décidé par Arrêté en Conseil du 19 mars 1932 (C.P. 614), qu'à la fin de l'année financière, pendant une période qui ne saurait excéder trente jours, l'émission des fonds publics serait règlementée par les dispositions de l'ancienne loi, et, le Ministère de la Justice ayant été d'avis que les dispositions de l'alinéa 1 de l'article 32 de la loi de 1931 étaient applicables aux balances non employées des crédits de l'année financière 1931-32, je continuai jusqu'au 30 avril 1932, de m'adresser au Ministre des Finances pour l'ordonnancement des lettres de crédit demandées par les différents ministères, mais ce dans la limite des montants inemployés. Cette extension de temps permit aux ministères de compléter leurs paiements de 1931-32 et fit qu'à la fin de cette année il n'y eut aucun dépassement des montants autorisés par lettres-crédit.

D'après les dispositions de l'article 50 de la loi du Revenu consolidé et de la Vérification, 1931, je suis tenu de faire rapport de chaque cas qui, à mon avis, doit être porté à la connaissance du Parlement. En conséquence de cette directive, j'attire l'attention sur la correspondance échangée entre l'Auditeur Général, le Ministère de l'Agriculture et le Conseil du Trésor, au sujet du montant d'une subvention à la Trenton Cold Storage Co., auquel je m'objectai pour cause d'insuffisance d'autorisation parlementaire (voir la correspondance, pages 265 à 268). Le Conseil du Trésor autorisa ces paiements bien que le Ministère de la Justice fut d'avis que mon objection était fondée. Il ressort de cette correspondance que si l'ancienne loi avait encore été en vigueur le Conseil du Trésor n'aurait pas pu infirmer une décision de l'Auditeur Général concernant un paiement qui d'après le Ministère de la Justice n'était pas autorisé par le Parlement. Quand, en 1931, le Parlement modifia la loi de la Vérification, il est à présumer, qu'il n'était pas dans l'intention de conférer au Conseil du Trésor le pouvoir d'ordonnancer un paiement à même un crédit après que le Ministère de la Justice eut déclaré que ce paiement ne pouvait pas y être imputé, l'article 22 de cette loi prévoyant que «nul décaissement de deniers publics ne doit être fait à même le Fonds du Revenu consolidé sans l'autorisation du Parlement».

Parceque l'action prise dans ce cas s'écarte d'une façon radicale de celle suivie antérieurement et comme le principe en jeu est d'une grande importance, je dois le signaler au Parlement. D'après Durrell, c'est sur l'efficacité du contrôle parlementaire sur les fonds publics que «repose dans son entier la loi de Finances

et, en conséquence, toute la constitution britannique». Le contrôle du Parlement sur les fonds publics est, à mon avis, tout aussi important pour la constitution canadienne.

Dans mon rapport précédent (page cxvi) j'attirais l'attention sur les nouveaux devoirs incombant à l'Auditeur Général par suite de certaines dispositions de la nouvelle loi, et sur les obstacles auxquels il se heurte pour les appliquer immédiatement et dans leur ensemble. Mes remarques à ce sujet ont encore toute leur valeur.

Comme je l'explique au chapitre traitant de mon personnel, les difficultés que je pressentais sont devenues une réalité et ont peut être même dépassé mes prévisions.

L'article 45, alinéa 1 de la loi de Vérification de 1931, disposant que «l'Auditeur Général doit s'assurer qu'il est entièrement rendu compte des revenus et doit examiner à sa discrétion les comptes de toutes les personnes employées à la perception ou à la gestion de ces revenus», je dois faire remarquer que pour m'acquitter des nouvelles responsabilités que m'imposent les dispositions de cet article, les seuls moyens dont je dispose actuellement pour m'assurer qu'il «est entièrement rendu compte des revenus» sont, outre l'examen dans mon Bureau des dossiers, des états et des autres documents qui me sont transmis par les ministères ou les banques, de faire faire en aussi grand nombre que possible des vérifications additionnelles d'épreuve des revenus dans les ministères, soit localement, soit en dehors d'Ottawa.

## ADMINISTRATION DU BUREAU DE L'AUDITEUR GÉNÉRAL

*Employés.*—Le nombre des employés de mon bureau était en mars 1932, de 219 dont 107 hommes, alors qu'au 31 mars 1931, il était de 210 dont 97 hommes. Le pourcentage de congés avec traitement, spéciaux ou de maladie, représente 3·82 pourcent des jours ouvrables contre 4·72 l'année précédente.

Cette augmentation dans le nombre de mes employés fut rendue nécessaire par des inspections et des vérifications additionnelles dont il est fait mention dans d'autres chapitres de ce rapport.

Par suite d'une vérification plus étendue du revenu et du nombre toujours croissant des examens des comptes et des méthodes de comptabilité des ministères, les méthodes d'administration et de vérification de mon bureau subissent constamment des modifications. J'ajouterai que depuis peu, l'extension qu'ont prise les comptabilités des ministères, comme aussi certaines dispositions de la nouvelle loi de la vérification, 1931, nécessitent des enquêtes et des vérifications additionnelles. Tous ces changements et les travaux qui en découlent exigent un personnel plus spécialisé, ayant déjà une certaine expérience, et un nombre toujours plus grand de vérificateurs hautement qualifiés.

Ayant prévu ces changements depuis 1924, afin d'être à même de m'acquitter des devoirs qui ne pouvaient manquer d'en résulter, j'ai tâché, en autant qu'il m'était possible de le faire, d'y préparer mon personnel et j'ai apporté la plus grande attention dans le choix de mes nouveaux employés. Des progrès très sensibles ont été faits dans ce sens. Toutefois, les difficultés déjà

mentionnées dans mes rapports précédents, et auxquelles il ne m'est pas possible de remédier, comme aussi l'abolition, par mesure d'économie, de toutes les positions vacantes le 30 juillet 1932 (Arrêté en Conseil du 14 juin 1932), font que je suis empêché de faire face à toutes les exigences de la situation actuelle, plusieurs positions importantes de mon bureau étant sans titulaire. Cet état de chose peut avoir pour résultat d'amoindrir l'efficacité du travail de ce Bureau et d'affaiblir le contrôle parlementaire sur les fonds publics.

*Forme du rapport annuel.*—Cette année encore j'ai voulu améliorer la classification de la matière contenue dans mon rapport et en éliminer certaines répétitions et certains détails afin d'en augmenter l'utilité en en rendant la consultation plus facile. Du fait de ces modifications le nombre de pages du volume II qui était l'année précédente de 1,466 n'est cette année que de 998. Le coût s'en trouvera diminué par suite de la réduction de la matière et du nombre de pages. Les provisions de la loi de Vérification de 1931, concernant les devoirs du Contrôleur du Trésor et son contrôle sur les comptes des ministères nécessiteront de nouveaux changements dans ce rapport.

*Compte d'Elections.*—Je dois aussi faire remarquer que l'Auditeur Général, en plus des devoirs que lui confère la loi du Revenu consolidé et de la Vérification, est également responsable, d'après les dispositions de la loi des Elections, de la gestion des sommes dépensées en vertu de cette loi. Au cours de l'année les paiements faits de ce chef par mon bureau s'élevèrent à $126,177.55 dont le développement paraît dans le volume II, page "N", 14.

## REMARQUES GÉNÉRALES

Les vérifications spéciales faites au cours de l'année, et déjà mentionnées dans ce rapport, confirmèrent mes observations antérieures sur les méthodes peu satisfaisantes de comptabilité et de vérification interne de plusieurs des ministères.

Le nouvel organisme administratif de contrôle, prévu par la loi du Revenu consolidé et de la Vérification de 1931, qui fonctionne depuis le 1er avril 1932 sous la direction du Contrôleur du Trésor a déjà produit de bons résultats. Quand la réorganisation des méthodes de comptabilité entreprise par ce service sera complétée, les avantages qui en découleront seront sans aucun doute considérables.

J'attire de nouveau l'attention de la Chambre sur ce que certains ministères, sans y être autorisés par le Parlement, annulent des montants dus au Dominion, qu'ils tiennent pour irrécouvrables. Si la disposition de ces dettes doit être contrôlée effectivement, je suis d'avis qu'aucune somme ne soit annulée sans, en premier lieu, l'approbation du Conseil du Trésor qui serait ensuite confirmée par le Parlement.

Le règlement du Conseil du Trésor intitulé "Rules and Regulations with reference to the receipt, entry and accounting of public money", remontant au 30 novembre 1880, je crois qu'il serait opportun de le remplacer par un autre plus conforme aux exigences de l'heure actuelle. Les avantages de ce nouveau règlement seraient l'introduction dans tous les ministères, de méthodes uniformes de contrôle des recettes qui faciliterait la vérification du revenu par l'Auditeur Général, comme le demandent les dispositions de la loi de Vérification de 1931.

Dans le passé, j'ai fait ressortir les avantages qui découleraient de l'établissement d'un contrôle systématique et uniforme de toutes les propriétés du Gouvernement: terres, constructions, navires, équipement, stocks, matériel, fournitures, etc. Je suis toujours d'avis que ce contrôle devrait être institué.

Je tiens à exprimer mon appréciation des excellents services rendus par M. J. W. Reid, depuis huit ans vérificateur en chef de mon bureau, qui a pris sa retraite le 31 mars 1932, après près d'un demi siècle dans le Bureau de l'Auditeur Général.

GEO. GONTHIER, L.I.A., C.A.,
*Auditeur Général.*

OTTAWA, le 4 janvier 1933.

1931-1932

AUDITOR GENERAL'S REPORT

# APPROPRIATION ACCOUNTS

AND

# MISCELLANEOUS STATEMENTS

RAPPORT DE L'AUDITEUR GÉNÉRAL

# COMPTES DES CRÉDITS

ET

# ÉTATS DIVERS

# APPROPRIATION AND EXPENDITURE STATEMENTS
## 1931-1932

### SUMMARIZED STATEMENT OF GRANTS AND EXPENDITURE, BY SERVICES

| Appropriation Accounts — Comptes des crédits | Service | Voted under Supply Bills — Crédits votés, Lois des Subsides | Statutory — Statutaire |
|---|---|---|---|
| Page | **General — En Général** | | |
| 10 | Adjustment of War Claims | $ 3,300,000 00 | ..... |
| 11 | Administration of Justice | 69,558 33 | $ 2,166,074 91 |
| 14 | Advances to Harbour Commissioners | ..... | 13,517,562 66 |
| 15 | Agriculture | 9,968,571 74 | ..... |
| 17 | Aviation | 5,242,000 00 | ..... |
| 18 | Charges of Management (including $1,350,223.40 Loan Account) | 889,000 00 | 1,350,223 40 |
| 19 | Civil Government | 12,843,989 33 | 339,523 78 |
| 23 | Dominion Lands and Parks | 2,690,646 20 | ..... |
| 25 | External Affairs | 680,343 94 | 35,184 06 |
| 27 | Fisheries | 2,072,500 00 | 159,432 30 |
| 29 | Government of the Northwest Territories | 637,345 00 | ..... |
| 31 | Government of the Yukon Territory | 185,500 00 | |
| 32 | Immigration and Colonization | 2,158,000 00 | |
| 33 | Indians | 4,726,669 00 | 224,292 00 |
| 35 | Interest on Public Debt | ..... | 121,151,106 38 |
| 36 | Labour | 247,000 00 | 10,465,348 34 |
| 38 | Legislation | 1,214,647 33 | 1,750,801 05 |
| 41 | Lighthouse and Coast Service | 3,007,106 60 | ..... |
| 43 | Mail Subsidies and Steamship Subventions | 3,068,220 00 | ..... |
| 46 | Mines and Geological Survey | 724,600 00 | 15,592 56 |
| 48 | Miscellaneous | 5,874,486 12 | 658,453 34 |
| 55 | Miscellaneous Charges, paid direct from Consolidated Fund | ..... | 3,982,898 38 |
| 56 | National Defence | 13,610,499 07 | ..... |
| 58 | National Revenue | 15,306,361 00 | 100,701 36 |
| 60 | Ocean and River Service | 4,679,416 45 | ..... |
| 62 | Penitentiaries | 2,814,600 00 | ..... |
| 63 | Pensions | 51,101,464 62 | 1,376,733 48 |
| 66 | Pensions and National Health | 14,688,209 68 | ..... |
| 68 | Post Office—Outside Service | 36,339,975 00 | ..... |
| 35 | Premium, Discount and Exchange | ..... | 3,625,696 89 |
| 69 | Public Printing and Stationery | 226,050 00 | ..... |
| 72 | Public Works—Chargeable to Income | 18,772,100 00 | 620,992 98 |
| 94 | Public Works—Chargeable to Collection of Revenue | 962,800 00 | ..... |
| | Carried forward | 218,101,659 41 | 161,540,617 87 |

# ÉTATS DES CRÉDITS ET DES DÉPENSES
## 1931-1932

### SOMMAIRE GÉNÉRAL, PAR SERVICE, DES CRÉDITS ET DES DÉPENSES

| Total Grants — Total des crédits | Total Actual Expenditure — Total des dépenses | Debits to Open and Sundry Accounts — Débits aux comptes spéciaux et divers | Total Disbursements — Total des déboursés | Grants under Supply Bills — Crédits, Lois des Subsides | |
|---|---|---|---|---|---|
| | | | | Not used — Non employés | Exceeded — Dépassés |
| $ 3,300,000 00 | $ 1,421,970 65 | ..... | $ 1,421,970 65 | $ 1,878,029 35 | ..... |
| 2,235,633 24 | 2,222,307 09 | ..... | 2,222,307 09 | 13,326 15 | ..... |
| 13,517,562 66 | ..... | $ 13,517,562 66 | 13,517,562 66 | ..... | ..... |
| 9,968,571 74 | 9,205,723 70 | ..... | 9,205,723 70 | 762,848 04 | ..... |
| 5,242,000 00 | 4,039,795 40 | ..... | 4,039,795 40 | 1,202,204 60 | ..... |
| 2,239,223 40 | 2,217,035 28 | ..... | 2,217,035 28 | 22,188 12 | ..... |
| 13,183,513 11 | 12,135,790 47 | ..... | 12,135,790 47 | 1,047,722 64 | ..... |
| 2,690,646 20 | 2,626,744 23 | ..... | 2,626,744 23 | 63,901 97 | ..... |
| 715,528 00 | 708,065 61 | ..... | 708,065 61 | 7,462 39 | ..... |
| 2,231,932 30 | 1,868,820 81 | ..... | 1,868,820 81 | 366,155 79 | $ 3,044 30 |
| 637,345 00 | 513,234 15 | ..... | 513,234 15 | 124,110 85 | ..... |
| 185,500 00 | 179,372 90 | ..... | 179,372 90 | 6,127 10 | ..... |
| 2,158,000 00 | 1,873,006 06 | 577 27 | 1,873,583 33 | 284,422 94 | 6 27 |
| 4,950,961 00 | 4,880,321 97 | ..... | 4,880,321 97 | 70,639 03 | ..... |
| 121,151,106 38 | 121,151,106 38 | ..... | 121,151,106 38 | ..... | ..... |
| 10,712,348 34 | 10,657,853 04 | ..... | 10,657,853 04 | 54,495 30 | ..... |
| 2,965,448 38 | 2,916,883 25 | ..... | 2,916,883 25 | 48,704 80 | 139 67 |
| 3,007,106 60 | 2,594,355 65 | ..... | 2,594,355 65 | 412,750 95 | ..... |
| 3,068,220 00 | 2,998,724 31 | ..... | 2,998,724 31 | 69,495 69 | ..... |
| 740,192 56 | 634,772 96 | ..... | 634,772 96 | 105,419 60 | ..... |
| 6,532,939 46 | 4,124,940 17 | ..... | 4,124,940 17 | 2,407,999 29 | ..... |
| 3,982,898 38 | 3,982,898 38 | ..... | 3,982,898 38 | ..... | ..... |
| 13,610,499 07 | 12,746,909 32 | ..... | 12,746,909 32 | 863,589 75 | ..... |
| 15,407,062 36 | 13,144,210 15 | ..... | 13,144,210 15 | 2,262,852 21 | ..... |
| 4,679,416 45 | 3,630,828 38 | ..... | 3,630,828 38 | 1,048,588 07 | ..... |
| 2,814,600 00 | 2,736,875 58 | ..... | 2,736,875 58 | 77,724 42 | ..... |
| 52,478,198 10 | 48,686,388 96 | ..... | 48,686,388 96 | 3,792,434 14 | 625 00 |
| 14,688,209 68 | 12,022,749 54 | ..... | 12,022,749 54 | 2,665,460 14 | ..... |
| 36,339,975 00 | 34,448,986 38 | ..... | 34,448,986 38 | 1,890,988 62 | ..... |
| 3,625,696 89 | 3,625,696 89 | ..... | 3,625,696 89 | ..... | ..... |
| 226,050 00 | 201,027 27 | ..... | 201,027 27 | 25,022 73 | ..... |
| 19,393,092 98 | 16,099,738 72 | ..... | 16,099,738 72 | 3,293,354 26 | ..... |
| 962,800 00 | 768,145 73 | ..... | 768,145 73 | 194,654 27 | ..... |
| 379,642,277 28 | 341,065,279 38 | 13,518,139 93 | 354,583,419 31 | 25,062,673 21 | 3,815 24 |

**SUMMARIZED STATEMENT OF GRANTS AND EXPENDITURE, BY SERVICES**—Conc.

| Appropriation Accounts — Comptes des crédits | Service | Voted under Supply Bills — Crédits votés, Lois des Subsides | Statutory — Statutaire |
|---|---|---|---|
| Page | **General**–Conc. — **En général**–Fin | | |
| | Brought forward | $218,101,659 41 | $ 161,540,617 87 |
| 98 | Railways and Canals—Chargeable to Income | 12,227,538 00 | 224,497 90 |
| 100 | Railways and Canals—Chargeable to Collection of Revenue | 3,075,000 00 | ..... |
| 103 | Royal Canadian Mounted Police | 3,354,456 34 | ..... |
| 104 | Scientific Institutions | 988,910 00 | ..... |
| 35 | Sinking Funds | ..... | 2,622,885 00 |
| 106 | Soldier and General Land Settlement | 2,180,000 00 | ..... |
| 107 | Steamboat Inspection | 143,520 00 | ..... |
| 108 | Subsidies to Provinces | ..... | 13,694,970 12 |
| 109 | Superannuation | 14,200 00 | 1,131,824 02 |
| 110 | Trade and Commerce | 8,670,848 95 | 213,094 20 |
| 113 | Unemployment Relief | ..... | 38,295,515 00 |
| 114 | Wheat Bonus | ..... | 10,908,428 91 |
| | Total General Expenditure<br>Total des dépenses générales | 248,756,132 70 | 228,631,833 02 |
| | **Capital** | | |
| 71 | Public Works | 3,437,000 00 | ..... |
| 70 | Public Works (Marine Department) | 4,615,933 00 | ..... |
| 97 | Railways and Canals | 10,808,310 00 | 6,829 60 |
| | Total Capital Expenditure<br>Total des dépenses en Capital | 18,861,243 00 | 6,829 60 |
| | Grand Total—Total global | 267,617,375 70 | 228,638,662 62 |

**Verified — Vérifié**

**W. TUCKER,**

**Accountant of Appropriation Accounts — Comptable des crédits.**

**SOMMAIRE GÉNÉRAL, PAR SERVICE, DES CRÉDITS ET DES DÉPENSES—Fin**

| Total Grants — Total des crédits | Total Actual Expenditure — Total des dépenses | Debits to Open and Sundry Accounts — Débits aux comptes spéciaux et divers | Total Disbursements — Total des déboursés | Grants under Supply Bills — Crédits, Lois des Subsides | |
|---|---|---|---|---|---|
| | | | | Not used — Non employés | Exceeded — Dépassés |
| $ 379,642,277 28 | $ 341,065,279 38 | $ 13,518,139 93 | $354,583,419 31 | $ 25,062,673 21 | $ 3,815 24 |
| 12,452,035 90 | 10,111,141 18 | 1,199,285 53 | 11,310,426 71 | 1,141,609 19 | ..... |
| 3,075,000 00 | 2,708,898 25 | ..... | 2,708,898 25 | 366,101 75 | ..... |
| 3,354,456 34 | 3,239,852 49 | ..... | 3,239,852 49 | 114,603 85 | ..... |
| 988,910 00 | 947,526 81 | ..... | 947,526 81 | 41,383 19 | ..... |
| 2,622,885 00 | ..... | 2,622,885 00 | 2,622,885 00 | ..... | ..... |
| 2,180,000 00 | 1,035,474 51 | 461,406 54 | 1,496,881 05 | 683,118 95 | ..... |
| 143,520 00 | 143,394 24 | ..... | 143,394 24 | 125 76 | ..... |
| 13,694,970 12 | 13,694,970 12 | ..... | 13,694,970 12 | ..... | ..... |
| 1,146,024 02 | 1,144,467 24 | ..... | 1,144,467 24 | 1,556 78 | ..... |
| 8,883,943 15 | 8,067,432 33 | ..... | 8,067,432 33 | 816,510 82 | ..... |
| 38,295,515 00 | 38,295,515 00 | ..... | 38,295,515 00 | ..... | ..... |
| 10,908,428 91 | 10,908,428 91 | ..... | 10,908,428 91 | ..... | ..... |
| 477,387,965 72 | 431,362,380 46 | 17,801,717 00 | 449,164,097 46 | 28,227,683 50 | 3,815 24 |
| 3,437,000 00 | 2,917,179 10 | ..... | 2,917,179 10 | 519,820 90 | ..... |
| 4,615,933 00 | 4,539,289 06 | ..... | 4,539,289 06 | 76,643 94 | ..... |
| 10,815,139 60 | 9,680,505 05 | ..... | 9,680,505 05 | 1,134,634 55 | ..... |
| 18,868,072 60 | 17,136,973 21 | ..... | 17,136,973 21 | 1,731,099 39 | ..... |
| 496,256,038 32 | 448,499,353 67 | 17,801,717 00 | 466,301,070 67 | 29,958,782 89 | 3,815 24 |

GEO. GONTHIER,

Auditor General — Auditeur Général

## COMPARATIVE STATEMENT OF EXPENDITURE, BY SERVICES

| Service | 1931-32 | 1930-31 | Increase — Augmentation | Decrease — Diminution |
|---|---|---|---|---|
| **General — En général** | | | | |
| Adjustment of War Claims | $ 1,421,970 65 | $ 610,371 37 | $ 811,599 28 | ..... |
| Administration of Justice | 2,222,307 09 | 2,214,267 70 | 8,039 39 | ..... |
| Advances to Harbour Commissioners | 13,517,562 66 | 15,776,600 00 | ..... | $ 2,259,037 34 |
| Agriculture | 9,205,723 70 | 9,143,977 81 | 61,745 89 | ..... |
| Aviation | 4,039,795 40 | 7,147,018 46 | ..... | 3,107,223 06 |
| Charges of Management, including Loan Account | 2,217,035 28 | 1,113,474 01 | 1,103,561 27 | ..... |
| Civil Government | 12,135,790 47 | 12,628,382 27 | ..... | 492,591 80 |
| Dominion Lands and Parks | 2,626,744 23 | 4,970,068 55 | ..... | 2,343,324 32 |
| External Affairs | 708,065 61 | 629,807 72 | 78,257 89 | ..... |
| Fisheries | 1,868,820 81 | 2,261,817 12 | ..... | 392,996 31 |
| Government of the Northwest Territories | 513,234 15 | 763,125 58 | ..... | 249,891 43 |
| Government of the Yukon Territory | 179,372 90 | 201,451 09 | ..... | 22,078 19 |
| Immigration and Colonization | 1,873,583 33 | 2,260,026 16 | ..... | 386,442 83 |
| Indians | 4,880,321 97 | 5,866,219 26 | ..... | 985,897 29 |
| Interest on Public Debt | 121,151,106 38 | 121,289,843 72 | ..... | 138,737 34 |
| Labour | 10,657,853 04 | 6,559,520 43 | 4,098,332 61 | ..... |
| Legislation | 2,916,883 25 | 4,662,548 22 | ..... | 1,745,664 97 |
| Lighthouse and Coast Service | 2,594,355 65 | 3,391,826 01 | ..... | 797,470 36 |
| Mail Subsidies and Steamship Subventions | 2,998,724 31 | 1,322,744 90 | 1,675,979 41 | ..... |
| Mines and Geological Survey | 634,772 96 | 789,326 61 | ..... | 154,553 65 |
| Miscellaneous | | | | |
| Archives, Public | 85,000 00 | 84,758 56 | 241 44 | ..... |
| Battlefields Memorials | 188,987 01 | 144,000 00 | 44,987 01 | ..... |
| Board of Audit | 1,326 00 | 19,860 06 | ..... | 18,534 06 |
| Federal District Commission | 200,000 00 | 200,000 00 | ..... | ..... |
| Federal District Commission Act of 1928 | 52,824 31 | 360,430 83 | ..... | 307,606 52 |
| Gratuities to families of deceased employees | 68,930 87 | 86,574 17 | ..... | 17,643 30 |
| Imperial War Graves Commission | 150,991 70 | 573,756 12 | ..... | 422,764 42 |
| Litigated matters, Dept. of Justice | 13,197 84 | 1,586 79 | 11,611 05 | ..... |
| Patent Record | 35,000 00 | 35,000 00 | ..... | ..... |
| Royal Mint | 150,000 00 | 200,000 00 | ..... | 50,000 00 |
| St. Lawrence Ship Canal — Surveys and investigations | 32,172 22 | 43,059 70 | ..... | 10,887 48 |
| Unforeseen Expenses | 73,156 97 | 57,310 52 | 15,846 45 | ..... |
| Sundry Votes | 3,073,353 25 | 2,704,135 66 | 369,217 59 | ..... |
| Miscellaneous Charges, paid direct from Consolidated Fund | 3,982,898 38 | 12,595,577 48 | ..... | 8,612,679 10 |
| National Defence | 12,746,909 32 | 14,677,160 28 | ..... | 1,930,250 96 |
| National Revenue | 13,144,210 15 | 13,206,441 92 | ..... | 62,231 77 |
| Ocean and River Service | 3,630,828 38 | 3,638,980 55 | ..... | 8,152 17 |
| Penitentiaries | 2,736,875 58 | 3,236,816 21 | ..... | 499,940 63 |
| Pensions | 48,686,388 96 | 45,965,722 74 | 2,720,666 22 | ..... |
| Pensions and National Health | 12,022,749 54 | 10,717,740 69 | 1,305,008 85 | ..... |
| Post Office—Outside Service | 34,448,986 38 | 36,292,603 57 | ..... | 1,843,617 19 |
| Carried forward | 333,888,810 70 | 348,443,932 84 | 12,305,094 35 | 26,860,216 49 |

## ÉTAT COMPARATIF, PAR SERVICE, DES DÉPENSES

| Service | 1931-32 | 1930-31 | Increase — Augmentation | Decrease — Diminution |
|---|---|---|---|---|
| **General**-Conc.—**En général**-Fin. | | | | |
| Brought forward | $ 333,888,810 70 | $ 348,443,932 84 | $12,305,094 35 | $26,860,216 49 |
| Premium, Discount and Exchange | 3,625,696 89 | 19,476 54 | 3,606,220 35 | ..... |
| Public Printing and Stationery | 201,027 27 | 202,821 67 | ..... | 1,794 40 |
| Public Works—Chargeable to Income | 16,099,738 72 | 23,763,284 09 | ..... | 7,663,545 37 |
| Public Works—Chargeable to Collection of Revenue | 768,145 73 | 936,020 05 | ..... | 167,874 32 |
| Railways and Canals—Chargeable to Income | 11,310,426 71 | 13,353,958 78 | ..... | 2,043,532 07 |
| Railways and Canals—Chargeable to Collection of Revenue | 2,708,898 25 | 2,911,080 02 | ..... | 202,181 77 |
| Royal Canadian Mounted Police | 3,239,852 49 | 2,954,586 75 | 285,265 74 | ..... |
| Scientific Institutions | 947,526 81 | 1,184,674 73 | ..... | 237,147 92 |
| Sinking Funds | 2,622,885 00 | 3,673,666 19 | ..... | 1,050,781 19 |
| Soldier and General Land Settlement | 1,496,881 05 | 2,182,591 85 | ..... | 685,710 80 |
| Steamboat Inspection | 143,394 24 | 143,763 65 | ..... | 369 41 |
| Subsidies to Provinces | 13,694,970 12 | 17,435,736 12 | ..... | 3,740,766 00 |
| Superannuation | 1,144,467 24 | 1,237,867 71 | ..... | 93,400 47 |
| Trade and Commerce | 8,067,432 33 | 6,678,363 66 | 1,389,068 67 | ..... |
| Unemployment Relief | 38,295,515 00 | 4,431,655 07 | 33,863,859 93 | ..... |
| Wheat Bonus | 10,908,428 91 | ..... | 10,908,428 91 | ..... |
| Total | * 449,164,097 46 | * 429,553,479 72 | 62,357,937 95 | 42,747,320 21 |
| **Capital** | | | | |
| Public Works | 2,917,179 10 | 8,283,426 73 | ..... | 5,366,247 63 |
| Public Works (Marine Department) | 4,539,289 06 | 3,861,837 52 | 677,451 54 | ..... |
| Railways and Canals | 9,680,505 05 | 16,565,427 44 | ..... | 6,884,922 39 |
| Total | 17,136,973 21 | 28,710,691 69 | 677,451 54 | 12,251,170 02 |
| RECAPITULATION — RÉCAPITULATION | | | | |
| General Expenditure | * 449,164,097 46 | * 429,553,479 72 | 19,610,617 74 | ..... |
| Capital Expenditure | 17,136,973 21 | 28,710,691 69 | ..... | 11,573,718 48 |
| Grand Total — Total global | 466,301,070 67 | 458,264,171 41 | 19,610,617 74 | 11,573,718 48 |

*These totals include amounts debited to Open and Sundry Accounts.
Ces totaux comprennent les montants débités aux "Comptes spéciaux et divers."

Verified — Vérifié.
W. TUCKER,
Accountant of Appropriation Accounts — Comptable des crédits.

GEO. GONTHIER,
Auditor General — Auditeur Général.

## SUMMARIZED STATEMENT OF GRANTS AND EXPENDITURE, BY DEPARTMENTS

| Reference — Voir | | Departments — Ministères | Voted under Supply Bills — Crédits votés, Lois des Subsides | Statutory — Statutaire |
|---|---|---|---|---|
| Page — Vol. 1 | Part — Partie Vol. 2 | | | |
| 121 | A | Agriculture | $ 11,071,856 74 | $ 22,063 12 |
| 123 | B | Archives, Public | 224,300 00 | 1,120 00 |
| 124 | C | Auditor General's Office | 445,826 00 | 5,560 00 |
| 125 | D | Civil Service Commission | 316 740 00 | 19,000 00 |
| 126 | E | External Affairs | 940,350 61 | 45,184 06 |
| 128 | F | Finance | 3,681,304 57 | 171,137,683 61 |
| 132 | FF | Fisheries | 2,285,360 00 | 167,823 10 |
| 133 | G | Governor General's Secretary's Office | 107,000 00 | 48,666 66 |
| 134 | H | Immigration and Colonization | 2,510,555 00 | 9,640 77 |
| 135 | I | Indians | 4,932,089 00 | 224,822 00 |
| 136 | J | Insurance | 179,155 00 | 4,372 16 |
| 137 | K | Interior | 4,885,109 85 | 1,236,743 47 |
| 140 | L | Justice | 3,229,202 02 | 2,192,923 14 |
| 142 | M | Labour | 555,936 29 | 45,862,719 78 |
| 143 | N | Legislation | 1,231,007 33 | 1,758,457 30 |
| 145 | O | Marine | 14,598,086 05 | 14,214 13 |
| 148 | P | Mines | 2,824,818 33 | 16,276 56 |
| 149 | Q | National Defence | 20,512,103 57 | 81,828 70 |
| 151 | R | National Revenue | 16,169,671 00 | 120,886 56 |
| 153 | RR | Pensions and National Health | 66,180,408 68 | 980,580 46 |
| 155 | S | Post Office | 38,056,685 09 | 27,723 33 |
| 157 | SS | Prime Minister's Office | 31,595 00 | 15,000 00 |
| 159 | U | Privy Council | 63,970 00 | ..... |
| 158 | T | Public Printing and Stationery | 320,140 00 | 1,586 67 |
| 160 | V | Public Works | 23,975,820 37 | 2,229,580 44 |
| 174 | W | Railways and Canals | 26,490,083 00 | 1,745,115 05 |
| 177 | X | Royal Canadian Mounted Police | 3,432,938 96 | 251,874 39 |
| 178 | Y | Secretary of State | 3,703,586 26 | 10,400 00 |
| 179 | Z | Soldier and General Land Settlement | 2,180,000 00 | 180,172 96 |
| 180 | ZZ | Trade and Commerce | 12,412,833 95 | 226,644 20 |
| | | Total | 267,548,532 67 | 228,638,662 62 |
| | | ADD: UNUSED PORTION OF VOTES NOT INCLUDED IN ABOVE AMOUNTS—AJOUTER LA PARTIE NON EMPLOYÉE DES CRÉDITS SUIVANTS, NON COMPRISE CI-DESSUS. | | |
| | | Civil Government | | |
| | | Vote 393—To provide for salaries, including promotions and reclassifications made and approved in the manner required by law | 37,000 00 | ..... |
| | | Miscellaneous—Vote 319—Unforeseen Expenses | 31,843 03 | ..... |
| | | Grand Total — Total global | 267,617,375 70 | 228,638,662 62 |

*For particulars of Open and Sundry Accounts, see pages 186 to 218.
Pour le détail des "Comptes spéciaux et divers," voir pages 186 à 218.

Verified — Vérifié.

W. TUCKER,

Accountant of Appropriation Accounts — Comptable des crédits.

## ÉTAT SOMMAIRE GÉNÉRAL, PAR MINISTÈRE, DES CRÉDITS ET DES DÉPENSES

| Total Grants — Total des crédits | Total Actual Expenditure — Total des dépenses | Debits to Open and Sundry Accounts — Débits aux comptes spéciaux et divers | Total Disbursements — Total des déboursés | Grants not used — Crédits non employés | Grants exceeded — Crédits dépassés |
|---|---|---|---|---|---|
| $ 11,093,919 86 | $ 10,218,465 07 | ..... | $ 10,218,465 07 | $ 875,454 79 | ..... |
| 225,420 00 | 211,941 60 | ..... | 211,941 60 | 13,478 40 | ..... |
| 451,383 00 | 435,917 01 | ..... | 435,917 01 | 15,468 99 | ..... |
| 335,740 00 | 305,684 09 | ..... | 305,684 09 | 30,055 91 | ..... |
| 985,534 67 | 956,383 48 | ..... | 956,383 48 | 29,151 19 | ..... |
| 174,818,988 18 | 158,349,007 29 | *$16,140,447 66 | †174,489,454 95 | 330,158 23 | $ 625 00 |
| 2,453,183 10 | 2,045,891 23 | ..... | 2,045,891 23 | 410,336 17 | 3,044 30 |
| 155,665 66 | 147,501 31 | ..... | 147,501 31 | 8,165 35 | ..... |
| 2,520,195 77 | 2,200,392 57 | * 577 27 | 2,200,969 84 | 319,232 20 | 6 27 |
| 5,156,911 00 | 5,081,357 13 | ..... | 5,081,357 13 | 75,553 87 | ..... |
| 183,527 16 | 179,841 61 | ..... | 179,841 61 | 3,685 55 | ..... |
| 6,121,853 32 | 5,870,637 09 | ..... | 5,870,637 09 | 251,216 23 | ..... |
| 5,422,125 16 | 5,296,905 18 | ..... | 5,296,905 18 | 125,219 98 | ..... |
| 46,418,656 07 | 46,337,872 95 | ..... | 46,337,872 95 | 80,783 12 | ..... |
| 2,989,464 63 | 2,936,993 16 | ..... | 2,936,993 16 | 52,611 14 | 139 67 |
| 14,612,300 18 | 11,801,353 73 | ..... | 11,801,353 73 | 2,810,946 45 | ..... |
| 2,841,094 89 | 1,984,924 70 | ..... | 1,984,924 70 | 856,170 19 | ..... |
| 20,593,932 27 | 18,292,568 60 | ..... | 18,292,568 60 | 2,301,363 67 | ..... |
| 16,290,557 56 | 13,920,448 89 | ..... | 13,920,448 89 | 2,370,108 67 | ..... |
| 67,160,989 14 | 60,649,195 27 | ..... | 60,649,195 27 | 6,511,793 87 | ..... |
| 38,084,408 42 | 36,052,208 33 | ..... | 36,052,208 33 | 2,032,200 09 | ..... |
| 46,595 00 | 37,642 87 | ..... | 37,642 87 | 8,952 13 | ..... |
| 63,970 00 | 53,257 11 | ..... | 53,257 11 | 10,712 89 | ..... |
| 321,726 67 | 289,323 15 | ..... | 289,323 15 | 32,403 52 | ..... |
| 26,205,400 81 | 22,157,966 42 | ..... | 22,157,966 42 | 4,047,434 39 | ..... |
| 28,235,198 05 | 24,365,710 66 | * 1,199,285 53 | † 25,564,996 19 | 2,670,201 86 | ..... |
| 3,684,813 35 | 3,568,656 81 | ..... | 3,568,656 81 | 116,156 54 | ..... |
| 3,713,986 26 | 1,813,431 53 | ..... | 1,813,431 53 | 1,900,554 73 | ..... |
| 2,360,172 96 | 1,215,647 47 | * 461,406 54 | † 1,677,054 01 | 683,118 95 | ..... |
| 12,639,478 15 | 11,722,227 36 | ..... | 11,722,227 36 | 917,250 79 | ..... |
| 496,187,195 29 | 448,499,353 67 | 17,801,717 00 | 466,301,070 67 | 29,889,939 86 | 3,815 24 |
| 37,000 00 | ..... | ..... | ..... | 37,000 00 | ..... |
| 31,843 03 | ..... | ..... | ..... | 31,843 03 | ..... |
| 496,256,038 32 | 448,499,353 67 | 17,801,717 00 | 466,301,070 67 | 29,958,782 89 | 3,815 24 |

†The Departmental Summary does not include "Debits to Open Accounts."
Le Sommaire du Ministère ne comprend pas les "Débits aux Comptes spéciaux."

GEO. GONTHIER,
Auditor General — Auditeur Général.

# APPROPRIATION ACCOUNTS — COMPTES DES CRÉDITS

## STATEMENTS BY SERVICES—ÉTATS PAR SERVICE

### ADJUSTMENT OF WAR CLAIMS — AJUSTEMENT DES RÉCLAMATIONS DE GUERRE

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 378 | 150 | National Defence — Défense Nationale | | | |
| | | Militia Services | $ 99,500 00 | $ 91,014 42 | a$ 8,485 58 |
| | | Naval Services | 500 00 | 308 56 | 191 44 |
| | | | *100,000 00* | *91,322 98* | *8,677 02* |
| 484 | 178 | Secretary of State — Secrétariat d'État | | | |
| | | To provide for the payment of claims for Compensation for loss sustained by the Civil population and prisoners of war of Canada during the late war, interest thereon and cost of administration | 3,200,000 00 | 1,330,647 67 | b1,869,352 33 |
| | | Total under Supply Bills | | | |
| | | Total en vertu des Lois des Subsides (Page 2) | 3,300,000 00 | 1,421,970 65 | 1,878,029 35 |

**EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS**

*a*. The expenditure was less than anticipated — Les dépenses furent inférieures aux prévisions.

*b*. Owing to the number of claims to be heard, the Commissioner was unable to report before the close of the year. — Par suite du grand nombre de réclamations, les Commissaires furent dans l'impossibilité de déposer leur rapport avant la fin de l'année financière.

Examined and certified — Examinés et certifiés.

P. D. MacDonald, C. J. Allan,
Chief Examiners — Chefs vérificateurs.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## ADMINISTRATION OF JUSTICE — ADMINISTRATION DE LA JUSTICE

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 98 | | Miscellaneous expenditure | $ 16,000 00 | $ 10,179 53 | a$ 5,820 47 |
| 98 | | Remuneration to M. M. McClemont while acting as Deputy Judge of the County Court of Wentworth County during illness of Judge Evans | 2,000 00 | 2,000 00 | |
| 98 | | Payment of increased pension of late Mr. Justice Idington from $9,000.00 to $12,000.00 from March 31, 1927, to February 7, 1928.. | 2,558 33 | 2,558 33 | |
| | | Supreme Court of Canada— | | | |
| 99 | | Contingencies and disbursements, including books, magazines, etc., for judges not exceeding $350.00 | 7,500 00 | 3,822 20 | 3,677 80 |
| 99 | 140 | Law Books and Books of reference for Library, and binding of same | 10,000 00 | 6,863 82 | a 3,136 18 |
| 99 | | Printing, Binding and distributing Supreme Court Reports | 8,000 00 | 8,000 00 | |
| 99 | | Gratuity to legal representatives of the late E. R. Cameron, K.C., Registrar of the Court, in lieu of retiring leave | 1,500 00 | 1,500 00 | |
| | | Exchequer Court of Canada— | | | |
| 100 | | Contingencies—Judges and Court officials' travelling expenses, remuneration to Sheriffs, etc | 9,000 00 | 8,357 86 | a 642 14 |
| 100 | | Printing, Binding and distributing Court Reports | 3,000 00 | 3,000 00 | |
| | | Yukon Territory— | | | |
| *299, 101 | | Miscellaneous expenditure, including salaries and allowances of Court Officers, etc | 10,000 00 | 9,950 44 | a 49 56 |
| | | Total under Supply Bills | | | |
| | | Total en vertu des Lois des Subsides | 69,558 33 | 56,232 18 | 13,326 15 |
| | | UNDER STATUTE — STATUTAIRE | | | |
| | | Supreme Court of Canada— | | | |
| | | Salaries of Judges | | 82,290 32 | |
| | 140 | Exchequer Court of Canada— | | | |
| | | Salaries of Judges | | 23,214 52 | |
| | | Travelling allowances— | | | |
| | | Admiralty Judges | | 260 00 | |
| | | Ontario | | | |
| | | Supreme Court—Appellate Division | | 90,000 00 | |
| | 141 | High Court Division | | 82,000 00 | |
| | | County Courts | | 339,573 77 | |
| | | Travelling allowances | | 49,360 57 | |

STATEMENTS BY SERVICES-*Con.*—ÉTATS PAR SERVICE-*Suite*

**ADMINISTRATION OF JUSTICE**-Con. — **ADMINISTRATION DE LA JUSTICE**-Suite

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| | | UNDER STATUTE-Conc.—STATUTAIRE-Fin. | | | |
| | | Quebec — Québec | | | |
| | | King's Bench | | $ 106,500 00 | |
| | | Superior Court | | 356,500 00 | |
| | | Travelling allowances | | 35,020 22 | |
| | | Nova Scotia — Nouvelle Écosse | | | |
| | | Supreme Court | | 60,760 09 | |
| | | Divorce Court | | 500 00 | |
| | | County Courts | | 34,905 91 | |
| | | Travelling allowances | | 7,003 65 | |
| | | New Brunswick — Nouveau Brunswick | | | |
| | | Supreme Court | | 26,814 51 | |
| | | King's Bench | | 37,000 00 | |
| | | Divorce Court | | 500 00 | |
| | | County Courts | | 29,655 18 | |
| | | Travelling allowances | | 10,443 04 | |
| | | Manitoba | | | |
| | | Court of Appeal | | 40,798 38 | |
| | | King's Bench | | 52,433 06 | |
| | | County Courts | | 50,000 00 | |
| | | Travelling allowances | | 8,094 65 | |
| | 141 | British Columbia — Colombie Britannique | | | |
| | | Court of Appeal | | 46,833 33 | |
| | | Supreme Court | | 54,250 00 | |
| | | County Courts | | 70,000 00 | |
| | | Travelling allowances | | 23,049 64 | |
| | | Prince Edward Island — Ile du Prince Edouard | | | |
| | | Supreme Court | | 28,000 00 | |
| | | County Courts | | 15,000 00 | |
| | | Travelling allowances | | 808 00 | |
| | | Saskatchewan | | | |
| | | Court of Appeal | | 37,000 00 | |
| | | Court of King's Bench | | 70,024 19 | |
| | | District Courts | | 89,583 26 | |
| | | Travelling allowances | | 21,066 35 | |
| | | Alberta | | | |
| | | Supreme Court | | 100,830 65 | |
| | | District Courts | | 47,553 72 | |
| | | Travelling allowances | | 29,447 90 | |
| | 140 | Yukon Territory — Territoire du Yukon | | | |
| | | Territorial Court—Salary of Judge | | 9,000 00 | |
| | | Total | | 2,166,074 91 | |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

**ADMINISTRATION OF JUSTICE**-Conc. — **ADMINISTRATION DE LA JUSTICE**- Fin

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| | | SUMMARY — SOMMAIRE | | | |
| | | Amount under Supply Bills | $ 69,558 33 | $ 56,232 18 | $ 13,326 15 |
| | | Amount under Statute | 2,166,074 91 | 2,166,074 91 | |
| | | Totals — Totaux.....(Page 2) | 2,235,633 24 | 2,222,307 09 | 13,326 15 |

*Supplementary estimate. — Crédit supplémentaire.

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

*a.* Closer estimate impossible — Impossibilité de prévoir plus exactement le montant des dépenses.

AUDIT NOTE—NOTE DE VÉRIFICATION

*Vote—Crédit 99*—Contingencies and Disbursements—Déboursés et dépenses contingentes.—$28.50 was expended out of this Vote for books of fiction, travel, etc.—$28.50 furent imputés à ce crédit pour l'achat de romans, livres de voyages, etc.

Examined and certified — Examinés et certifiés

C. H. Douglas,
Chief Examiner — Chef vérificateur.

R. H. Hamlyn,
Examiner — Vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.*—ÉTATS PAR SERVICE-*Suite*

## ADVANCES TO HARBOUR COMMISSIONERS
## AVANCES AUX COMMISSAIRES DES PORTS

| Page — Vol. 1 | — | Expenditure — Dépenses |
|---|---|---|
| | UNDER STATUTE — STATUTAIRE | |
| 2 | Chicoutimi | $ 465,000 00 |
| | Halifax | 2,752,000 00 |
| | Montreal | * 1,412,000 00 |
| | New Westminster | 189,139 66 |
| | St. John | 5,763,855 00 |
| | Three Rivers | 747,568 00 |
| | Vancouver | 809,000 00 |
| | Quebec (non-active) | 1,379,000 00 |
| | Total (Page 2) | 13,517,562 66 |

* This amount does not include $534,000.00 expended out of votes 310 and 326—Montreal Harbour Bridge—which was debited to Miscellaneous Investments and Other Accounts (non-active)—Ce montant ne comprend pas $534,000.00 imputés aux crédits 310 et 326—Pont de la Commission du Port de Montréal—et débités aux placements divers et autres comptes (inactif).

Examined and certified — Examinés et certifiés
J. N. TRIBBLE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.*—ÉTATS PAR SERVICE–*Suite*

## AGRICULTURE

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | | Grant not used — Crédits non employés |
|---|---|---|---|---|---|---|
| 107 | | Dairying, including grant of $5,000 to National Dairy Council | $ 295,000 00 | $ 264,396 15 | *b* | $ 30,603 85 |
| 108 | | Cold Storage Warehouses | 453,708 08 | 208,127 87 | *e* | 245,580 21 |
| 109 | | Fruit, including grant of $8,000 to Canadian Horticultural Council | 502,200 00 | 434,249 40 | *b* | 67,950 60 |
| 110 | | Seed, feed and fertilizer control, including grants to Seed Fairs, etc., also grant of $21,000 to the Canadian Seed Growers Association | 573,000 00 | 514,272 62 | *b* | 58,727 38 |
| 111 | | Experiments in dehydration of fruits and vegetables | 20,000 00 | 18,639 26 | *b* | 1,360 74 |
| 112 | | Live Stock | 1,530,000 00 | 1,529,848 05 | *d* | 151 95 |
| 11 | | Experimental Farms | 2,325,000 00 | 2,278,110 52 | *b* | 46,889 48 |
| 114 | 121 | Assistance for Fairs and Exhibitions, including the Royal Agricultural Winter Fair | 650,000 00 | 599,648 90 | *d* | 50,351 10 |
| 115 | | Health of Animals, administration of the Animal Contagious Diseases Act and the Meat and Canned Foods Act, and necessary buildings | 2,550,000 00 | 2,529,014 66 | *d* | 20,985 34 |
| 116 | | Entomology | 35,000 00 | 32,273 62 | *d* | 2,726 38 |
| 117 | | Administration of Destructive Insect and Pest Act | 705,000 00 | 644,400 74 | *b* | 60,599 26 |
| 118 | | Publications | 38,000 00 | 37,925 75 | *d* | 74 25 |
| 119 | | International Institute of Agriculture | 13,500 00 | 13,499 50 | *d* | 0 50 |
| 397, 120 | | Salary and expenses of Agricultural Produce Marketing Agent in Great Britain | 7,500 00 | 6,707 32 | *b* | 792 68 |
| 121 | | Farm Economics, including agricultural co-operative marketing | 12,000 00 | 11,943 34 | *d* | 56 66 |
| 122 | | Contributions to Empire Bureaux | 25,000 00 | 22,070 34 | *d* | 2,929 66 |
| 123 | | Grant to the Executive Committee of the World's Grain Congress | 200,000 00 | 57,000 00 | *b* | 143,000 00 |
| 398 | 122 | For the erection of an onion warehouse at Kelowna, B.C. | 30,000 00 | ..... | *e* | 30,000 00 |
| 399 | | Compensation for animals tested under the Animal Contagious Diseases Act. and dying before it was possible to slaughter them, under the provisions of the Act | 3,663 66 | 3,595 66 | *f* | 68 00 |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides (Page 2) | 9,968,571 74 | 9,205,723 70 | | 762,848 04 |

STATEMENTS BY SERVICES-*Con.*—ÉTATS PAR SERVICE-*Suite*

## AGRICULTURE-Conc. — Fin

### EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

*b.* Curtailment of activities in agreement with policy of general retrenchment — Les services du Ministère déployèrent une moins grande activité conformément au programme d'économie.

*c.* Contracts not completed — Des travaux à forfait ne furent pas terminés.

*d.* Unable to estimate more closely — Impossibilité de prévoir plus exactement le montant des dépenses.

*e.* Building not erected — L'entrepôt ne fut pas construit.

*f.* Error in estimating — Erreur dans l'évaluation.

### AUDIT NOTES — NOTES DE VÉRIFICATION

*Vote-Crédit 108*—Overpayment on Contract reported to Treasury Board under the Consolidated Revenue and Audit Act. R.S. 1927, c. 178, s. 41 (see correspondence, page 290) — Rapport fait au Conseil du Trésor d'un trop payé sur un contrat, conformément aux dispositions de l'article 41 de la Loi du Revenu Consolidé et de la Vérification, Chap. 178, S.R.C. 1927, voir correspondance, page 323.

*Vote-Crédit 108*—Production of vouchers covering payments of Cold Storage Subsidies, requested (see precis of correspondence, page 336) — Demande que les pièces justificatives des paiements de subventions aux entrepôts frigorifiques soient fournies (voir précis de correspondance, page 348).

*Votes-Crédits 109, 110, 112, 113 & 117*—$839.99 was expended from these votes as salaries and expenses of Commissioners appointed to investigate charges of political partisanship — Les traitements et indemnités payés aux Commissaires chargés d'enquêter sur les cas de propagande politique s'élevèrent à $839.99 et furent imputés à ces crédits.

*Vote-Crédit 112*—Authority for grant to National Live Stock Records for cost of printing, questioned (see precis of correspondence, page 336) — Autorisation de payer une subvention au "National Live Stock Records" pour frais d'impressions faisant question (voir précis de correspondance, page 348).

*Vote-Crédit 112*—Authority for payment of Board of Arbitration questioned (see precis of correspondence, page 336) — Autorisation d'un paiement à la Commission d'arbitrage faisant question (voir précis de correspondance, page 348).

*Vote-Crédit 112*—Removal expenses on appointment, paid without reference to Treasury Board (see precis of correspondence, page 337) — Frais de déplacement payés sans en référer au Conseil du Trésor (voir précis de correspondance, page 347).

*Vote-Crédit 113*—Authority for a grant to the Tobacco Federation of the British Empire paid from Experimental Farms vote questioned (see precis of correspondence, page 336) — Autorisation de payer une subvention à la "Tobacco Federation of the British Empire" à même le crédit des Fermes expérimentales, faisant question (voir précis de correspondance, page 348).

*Vote-Crédit 113*—A forged cheque of $65 drawn by a clerk in the Superintendent's office and cashed by the bank was charged to this vote through the Advance account of the Experimental Farm at l'Assomption, P.Q. — Un faux chèque de $65.00 émis par un employé du bureau du directeur de la ferme expérimentale de l'Assomption (P.Q.) ayant été payé par la banque, ce montant fut porté au compte d'avances de la ferme et imputé à ce crédit.

Examined and certified — Examinés et certifiés—

P. D. MacDONALD,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## AVIATION

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 158 | | Training—All expenses in connection with the general maintenance of the Air Force, including training personnel for Civil Air Operations and provision of necessary facilities therefor | $ 2,266,000 00 | $ 1,934,531 58 | *a* $331,468 42 |
| 159 | 149 | Civil Air Operations—Flying operations for Civil Government Departments in connection with aerial photographic surveys, etc. | 2,776,000 00 | 1,938,792 07 | *a* 837,207 93 |
| 407, 160 | | Air Mail Routes—To provide for expenses in connection with establishing and maintaining air mail routes; preparation and lighting of intermediate landing fields, etc | 200,000 00 | 166,471 75 | *a* 33,528 25 |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides (Page 2) | 5,242,000 00 | 4,039,795 40 | 1,202,204 60 |

**EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS**

*a*. Curtailment of expenditure and savings generally — Réduction dans les dépenses et économies en général.

**AUDIT NOTES — NOTES DE VÉRIFICATION**

*Vote-Crédit 158*—Expenditure in connection with Air Flights during Central Canada Exhibition borne by Government (see precis of correspondence, page 341) — Dépenses du pageant aérien lors de l'Exposition centrale du Canada mises à la charge du Gouvernement (voir précis de correspondance, page 349).

*Vote-Crédit 158*—$8,166.36 was expended from this Vote as compensation for loss of personal clothing, etc., and service kit, during fire at Camp Borden — Une somme de $8,166.36 fut imputée à ce crédit à titre d'indemnité pour perte d'effets personnels, etc. de fourniments au cours de l'incendie de Camp Borden.

Examined and certified — Examinés et certifiés.

P. D. MacDonald,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## CHARGES OF MANAGEMENT — FRAIS DE GESTION

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| | | Offices of the Assistant Receivers General | | | |
| 69 | | Salaries | $ 130,000 00 | $ 129,741 98 | $ 258 02 |
| 69 | | Contingencies | 10,000 00 | 7,125 35 | 2,874 65 |
| 69 | | Printing, signing, sealing and macerating Dominion notes | 475,000 00 | 471,718 88 | 3,281 12 |
| 69 | | Printing, advertising, inspection, express, etc | 125,000 00 | 124,947 56 | 52 44 |
| 69 | 128 | Commission for payment of interest on Public Debt, purchase of Sinking Funds, auditing | 100,000 00 | 86,965 81 | 13,034 19 |
| 69 | | English Bill Stamps, postage, etc | 2,500 00 | 764 46 | 1,735 54 |
| 69 | | Temporary clerical work in connection with the transfer and registration of bonds, etc., and the flotation of loans, etc | 45,000 00 | 44,047 84 | 952 16 |
| 69 | | Payment in lieu of retiring leave of the sum of $1,500 to Walter Duncan, Special Investigating Officer, Department of Finance | 1,500 00 | 1,500 00 | |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides | 889,000 00 | 866,811 88 | 22,188 12 |
| | | UNDER STATUTE — STATUTAIRE | | | |
| | 129 | Charges of Management—Loan Account | ..... | 1,350,223 40 | |
| | | SUMMARY — SOMMAIRE | | | |
| | | Amount under Supply Bills | 889,000 00 | 866,811 88 | 22,188 12 |
| | | Amount under Statute | 1,350,223 40 | 1,350,223 40 | |
| | | Totals — Totaux (Page 2) | 2,239,223 40 | 2,217,035 28 | 22,188 12 |

Examined and certified — Examinés et certifiés.

S. RETTIE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## CIVIL GOVERNMENT — GOUVERNEMENT CIVIL

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 383, 71 | 121 | Agriculture—Salaries | $ 938,285 00 | $ 845,272 57 *a* | $ 93,012 43 |
| 71 | | Contingencies | 165,000 00 | 145,405 68 *b* | 19,594 32 |
| 91 | 123 | Archives—Salaries | 119,300 00 | 105,983 72 *a* | 13,316 28 |
| 91 | | Contingencies | 20,000 00 | 19,837 88 | 162 12 |
| 384, 72 | 124 | Auditor General's Office—Salaries | 390,826 00 | 375,950 51 *a* | 14,875 49 |
| 384, 72 | | Contingencies | 55,000 00 | 54,406 50 | 593 50 |
| 73 | 125 | Civil Service Commission—Salaries | 239,740 00 | 231,714 48 *a* | 8,025 52 |
| 385, 73 | | Contingencies | 77,000 00 | 54,969 61 *c* | 22,030 39 |
| 74 | 126 | External Affairs—Salaries | 105,940 00 | 99,420 00 *a* | 6,520 00 |
| 386, 74 | | Contingencies | 69,000 00 | 68,616 65 | 383 35 |
| 387, 75 | 128 | Finance—Salaries | 513,640 00 | 455,084 98 | 58,555 02 |
| 75 | | Contingencies | 40,000 00 | 37,768 21 | 2,231 79 |
| 75 | 128 | Inspector General of Banks—Salaries and Contingencies | 30,000 00 | 18,873 33 | 11,126 67 |
| 76 | 132 | Fisheries—Salaries | 167,860 00 | 149,010 62 *a* | 18,849 38 |
| 76 | | Contingencies | 45,000 00 | 19,669 00 *d* | 25,331 00 |
| | 133 | Governor General's Secretary's Office | | | |
| 70 | | Salaries | 34,500 00 | 34,020 00 *a* | 480 00 |
| 70 | | Contingencies | 72,500 00 | 64,814 65 *e* | 7,685 35 |
| | 134 | Immigration and Colonization | | | |
| 77 | | Salaries | 312,555 00 | 293,177 89 *a* | 19,377 11 |
| 77 | | Contingencies | 40,000 00 | 24,567 85 *f* | 15,432 15 |
| 78 | 135 | Indian Affairs—Salaries | 182,420 00 | 180,542 42 *a* | 1,877 58 |
| 78 | | Contingencies | 23,000 00 | 19,962 74 *g* | 3,037 26 |
| 79 | 136 | Insurance—Salaries | 95,155 00 | 93,160 92 *a* | 1,994 08 |
| 388, 79 | | Contingencies | 74,000 00 | 72,831 86 *h* | 1,168 14 |
| 389, 80 | 137 | Interior—Salaries | 950,000 00 | 940,027 82 *a* | 9,972 18 |
| 80 | | Contingencies | 80,000 00 | 26,295 66 *i* | 53,704 34 |
| 390, 81 | 140 | Justice—Salaries | 270,523 33 | 257,036 00 *a* | 13,487 33 |
| 81 | | Contingencies | 40,000 00 | 39,996 12 *b* | 3 88 |
| 82 | 142 | Labour—Salaries | 271,715 00 | 246,953 35 *a* | 24,761 65 |
| 82 | | Contingencies | 30,000 00 | 28,473 83 *b* | 1,526 17 |
| 83 | 145 | Marine—Salaries | 432,530 00 | 401,738 12 *a* | 30,791 88 |
| 83 | | Contingencies | 70,000 00 | 67,328 15 | 2,671 85 |
| 84 | 148 | Mines—Salaries | 647,485 00 | 609,419 80 *a* | 38,065 20 |
| 84 | | Contingencies | 15,000 00 | 8,913 79 *j* | 6,086 21 |
| 85 | 149 | National Defence—Salaries | 755,545 00 | 729,012 41 *a* | 26,532 59 |
| 85 | | Contingencies | 70,000 00 | 46,117 03 *k* | 23,882 97 |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## CIVIL GOVERNMENT-Con. — GOUVERNEMENT CIVIL-Suite

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 391, 86 | 151 | National Revenue—Salaries | $ 823,310 00 | $ 725,810 97 | *a* $ 97,499 03 |
| 86 | | Contingencies | 40,000 00 | 30,242 57 | *l* 9,757 43 |
| 87 | 157 | Office of the Prime Minister—Salaries | 31,595 00 | 22,642 87 | *a* 8,952 13 |
| | 153 | Pensions and National Health | | | |
| 88 | | Salaries | 229,610 00 | 207,560 22 | *a* 22,049 78 |
| 88 | | Contingencies | 87,000 00 | 54,708 90 | *m* 32,291 10 |
| 89 | 155 | Post Office—Salaries | 1,492,399 00 | 1,413,622 78 | *a* 78,776 22 |
| 89 | | Contingencies | 215,000 00 | 152,564 75 | *n* 62,435 25 |
| 90 | 159 | Privy Council—Salaries | 56,970 00 | 48,124 84 | *a* 8,845 16 |
| 90 | | Contingencies | 7,000 00 | 5,132 27 | 1,867 73 |
| | 158 | Public Printing and Stationery | | | |
| 92 | | Salaries | 79,090 00 | 76,415 65 | *a* 2,674 35 |
| 92 | | Contingencies | 15,000 00 | 10,293 56 | *o* 4,706 44 |
| 392, 93 | 160 | Public Works—Salaries | 698,926 00 | 679,452 22 | *a* 19,473 78 |
| 93 | | Contingencies | 90,000 00 | 69,868 82 | *b* 20,131 18 |
| 94 | 174 | Railways and Canals—Salaries | 283,235 00 | 273,309 14 | *a* 9,925 86 |
| 94 | | Contingencies | 46,000 00 | 45,897 27 | *b* 102 73 |
| | 177 | Royal Canadian Mounted Police | | | |
| 95 | | Salaries | 39,400 00 | 39,400 00 | |
| 95 | | Contingencies | 14,500 00 | 13,288 56 | *p* 1,211 44 |
| 96 | 178 | Secretary of State—Salaries | 366,670 00 | 349,676 72 | *a* 16,993 28 |
| 96 | | Contingencies | 74,000 00 | 69,359 71 | *b* 4,640 29 |
| 97 | 180 | Trade and Commerce—Salaries | 633,765 00 | 603,004 11 | *a* 30,760 89 |
| 97 | | Contingencies | 40,000 00 | 39,516 61 | *b* 483 39 |
| 393 | | Salaries, including promotions and reclassifications made and approved in the manner required by law | 37,000 00 | ..... | 37,000 00 |
| | | Total under Supply Bills Total en vertu des Lois des Subsides | 12,843,989 33 | 11,796,266 69 | 1,047,722 64 |
| | | UNDER STATUTE — STATUTAIRE | | | |
| | 133 | Governor General of Canada | ..... | 48,666 66 | |
| | 126 | High Commissioner for Canada, London | ..... | 10,000 00 | |
| | 128 | Lieutenant Governors | | | |
| | | Ontario | ..... | 10,833 33 | |
| | | Quebec | ..... | 10,000 00 | |
| | | Nova Scotia | ..... | 8,681 45 | |
| | | New Brunswick | ..... | 9,000 00 | |
| | | Prince Edward Island | ..... | 7,000 00 | |
| | | Manitoba | ..... | 9,000 00 | |
| | | Saskatchewan | ..... | 9,000 00 | |
| | | Alberta | ..... | 9,000 00 | |
| | | British Columbia | ..... | 9,000 00 | |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

**CIVIL GOVERNMENT**-Con. — **GOUVERNEMENT CIVIL**-Suite

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| | | UNDER STATUTE-*Conc.*—STATUTAIRE-*Fin* | | | |
| | Various | Ministers | | $ 163,390 77 | |
| | 140 | Solicitor General | | 11,951 57 | |
| | 124 | Auditor General | | 5,000 00 | |
| | 125 | Civil Service Commissioners | | 19,000 00 | |
| | | Total | | 339,523 78 | |
| | | SUMMARY—SOMMAIRE | | | |
| | | Amount under Supply Bills | $12,843,989 33 | 11,796,266 69 | $1,047,722 64 |
| | | Amount under Statute | 339,523 78 | 339,523 78 | |
| | | Totals — Totaux (Page 2) | 13,183,513 11 | 12,135,790 47 | 1,047,722 64 |

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

*a.* Vacancies not filled, absences without pay, staff fluctuations, and margin of safety — Situations laissées vacantes, absences sans traitement, fluctuations dans le personnel et marge en cas d'imprévu.

*b.* Unable to estimate more closely — Impossibilité d'évaluer plus exactement le montant des dépenses.

*c.* Decrease in cost of holding examinations, travelling expenses, printing and stationery, temporary staff and miscellaneous accounts — Réduction dans les frais d'examens, de déplacements, d'impressions, de papeterie, d'auxiliaires temporaires, etc.

*d.* Contingent expenses lower than estimated — Dépenses contingentes inférieures aux prévisions.

*e.* Very large decreased expenditure in the stationery and telegraph accounts, and most rigid general economy — Réduction très substantielle dans les dépenses de papeterie et de dépêches; économie rigide en général.

*f.* Due to economy, and a slight decrease in staff — Dû à des économies et à une légère réduction de personnel.

*g.* Less travelling — Moins de frais de déplacements.

*h.* On account of the amount received from publications; and a smaller sum required for legal expenses than anticipated — Dû au produit de la vente des publications; les frais judiciaires moins élevés que prévus.

*i.* When the estimates were prepared, it was thought that a considerable amount would be required for travelling expenses, also that the printing and stationery accounts would be much larger. Strict economy in both travelling and ordering supplies, accounts for the large unexpended balance — Lors de l'établissement du budget, on prévoyait que les frais de déplacement et les comptes d'impressions et de papeterie seraient beaucoup plus élevés. La forte balance inemployée provient d'une économie rigide, tant dans les frais de déplacement que dans les achats de fournitures de bureau.

*j.* Due to restriction of activities in the interest of economy — Diminution des travaux dans un but d'économie.

*k.* Over-estimated — Surévaluation.

*l.* Temporary reductions in staff due to retirements, replacements at lower salaries and fluctuations — Diminution passagère du nombre d'employés par suite de mises à la retraite, de fonctionnaires touchant le salaire maximum remplacés par des fonctionnaires touchant le salaire minimum et fluctuations.

*m.* Due to economies effected in the programme for the printing and distribution of National Health publications — Dû à des économies dans le programme établi pour les impressions et la distribution de brochures sur l'hygiène publique.

*n.* Decrease in the number of temporary employees, and economies effected in other items — Réduction du nombre d'employés temporaires et économies effectuées sur d'autres chapitres.

*o.* Following instructions, expenditures were during the economic stress, limited to pressing requirements — Conformément aux instructions reçues, durant la crise économique les dépenses furent limitées aux besoins urgents.

*p.* Portion for extra clerical assistance not utilized — Le montant prévu pour les auxiliaires temporaires ne fut pas employé.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## CIVIL GOVERNMENT-Conc.—GOUVERNEMENT CIVIL-Fin

### AUDIT NOTES — NOTES DE VÉRIFICATION

*Vote-Crédit 71*—Travelling expenses of an officer acting as judge at horticultural shows amounting to $136.84 were paid from this vote — Les frais de déplacement d'un fonctionnaire remplissant les fonctions de juge aux concours d'horticulture, s'elevant à $136.84 furent imputés à ce crédit.

*Vote-Crédit 80*—Overdraft of Appropriation reported to Treasury Board under the Consolidated Revenue and Audit Act. R.S.C. 1927, c. 178, s. 41 (see correspondence, page 289) — Dépassement de crédit, rapport fait au Conseil du Trésor conformément aux dispositions de l'article 41 de la loi du Revenu consolidé et de la Vérification, Chap. 178 S.R.C. 1927 (voir correspondance, page 322).

*Vote-Crédit 82*—Salary of Investigator not paid in accordance with Appropriation Act. Reported to Treasury Board under the Consolidated Revenue and Audit Act. R.S. 1927, c. 178, s. 41 (see correspondence, page 288) — Enquêteur dont le traitement n'a pas été payé conformément à la loi de Finances. Rapport fait au Conseil du Trésor conformément aux dispositions de l'article 41 de la loi du Revenu consolidé et de la Vérification, Chap. 178, S.R.C., 1927 (voir correspondance, page 321).

*Vote-Crédit 89*—$85.80 was paid from this vote for messages apparently personal, received or sent through residence telephones. Assurances were given that, with the exception of certain messages for which refunds totalling $4.50 were made, the charges questioned were incurred on government business — $85.80 furent imputés à ce crédit pour des communications téléphoniques paraissant personnelles et faites de la résidence de l'abonné. On assura, qu'à l'exception de certaines communications d'un coût total de $4.50 qui furent remboursés, les autres communications avaient un caractère officiel.

Examined and certified — Examinés et certifiés.

S. RETTIE,
Chief Examiner — Chef vérificateur.

R. H. HAMLYN,
Examiner — Vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

## DOMINION LANDS AND PARKS — DOMAINE ET PARCS DE L'ÉTAT

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 280 | | Dominion Lands, Seed Grain and Ordnance, Admiralty and Public Lands, Salaries and Expenses, etc. | $ 125,000 00 | $ 116,188 56 | *a* $ 8,811 44 |
| 280 | | To assist in publishing the transactions of the Association of Dominion Land Surveyors.. | 125 00 | 125 00 | |
| 280 | | Advancement of Forest Conservation in Canada, etc. | 400,000 00 | 382,666 87 | *b* 17,333 13 |
| 280 | | Investigations of water and power resources and of international water-way problems, the Dominion Hydrometric Survey, the Western Provinces Water Board, and for the administration of the Dominion Water Power and Irrigation Acts, etc. | 250,000 00 | 248,634 83 | 1,365 17 |
| 280 | | Professional assistance engaged by the Governor in Council to asist the departmental Officers who are advising *re* International and Boundary waterway questions. | 12,000 00 | 10,104 49 | *c* 1,895 51 |
| 280 | | Expenses of the Lake of the Woods Control Board. | 8,000 00 | 7,990 03 | 9 97 |
| 452 | 138 | Expenses incurred under the Lake of the Woods Control Board Act, 1921, and under the agreement between the Dominion, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, for the construction of a dam at the outlet of Lac Seul and its operation by the Lake of the Woods Control Board, etc. | 25,000 00 | 22,507 50 | *d* 2,492 50 |
| 280 | | National Parks of Canada, Expenses. | 1,319,200 00 | 1,305,096 98 | *e* 14,103 02 |
| 280 | | Administration of the Migratory Birds Convention Act. | 56,750 00 | 53,516 26 | *e* 3,233 74 |
| 280 | | Construction of the Golden-Revelstoke Highway. | 250,000 00 | 248,322 93 | 1,677 07 |
| 280 | | Scientific investigations relating to Canadian development and geography; engraving, lithographing, printing and preparation of maps, etc. | 175,000 00 | 168,031 48 | *f* 6,968 52 |
| 280 | | Costs of Litigation and Legal Expenses. | 12,000 00 | 8,530 16 | *g* 3,469 84 |
| 280 | | Mrs. E. S. Forbes, a compassionate allowance equal to one-half of the salary of her husband, payable monthly. | 1,050 00 | 1,050 00 | |
| 280 | | Salaries and expenses of the staff of the Supervisory Mining Engineer. | 50,000 00 | 47,704 04 | *h* 2,295 96 |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

**DOMINION LANDS AND PARKS**-Conc. — **DOMAINE ET PARCS DE L'ÉTAT**-Fin

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 452 | 138 | Surveys required in the Roseau River watershed in connection with the reference *re* this matter made by the Governments of Canada and the United States to the International Joint Commission..... | $ 4,521 20 | $ 4,275 10 | *c*$ 246 10 |
| 452 | | Grant to the Canadian Forestry Association. | 2,000 00 | 2,000 00 | |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides (Page 2) | 2,690,646 20 | 2,626,744 23 | 63,901 97 |

**EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS**

*a.* Accounts covering Seed Grain collection expenses were not received in time for payment before the close of the year — Les frais d'encaissement des comptes pour fourniture de grains de semence ne furent pas reçus à temps pour être payés avant la fin de l'année.

*b.* Grant unused was greater than anticipated, a considerable amount of work was done for the various provinces, and the Department was recouped for its services — Le montant inemployé de la subvention fut supérieur aux prévisions; le Ministère fut remboursé du coût de travaux considérables exécutés pour les différentes provinces.

*c.* Impossible to estimate more closely — Impossibilité d'évaluer plus exactement le montant des dépenses.

*d.* As this vote is contingent upon the agreement between the Dominion, Ontario and Manitoba, all the work contemplated was not performed — Les dépenses imputables à ce crédit dépendant d'une entente entre le Dominion, le Manitoba et l'Ontario, tous les travaux prévus ne furent pas exécutés.

*e.* The expenses in travel and in bird protection were not as great as in former years — Les dépenses pour les frais de déplacement et la protection des oiseaux ne furent pas si élevées que les années antérieures.

*f.* This Branch did a considerable amount of work for other Departments, and for various branches of the Interior for which payment was made — Ce service fut remboursé pour les travaux considérables qu'il exécuta pour d'autres ministères et différents services du Ministère de l'Intérieur.

*g.* Since expenses under this vote depend upon the number of cases tried, and other consequent legal charges, it is impossible to estimate more closely — Les dépenses afférentes à ce crédit dépendant du nombre d'actions intentées et autres frais judiciaires, il est impossible d'évaluer plus exactement le montant requis.

*h.* Reduction of staff during the year — Réduction dans le personnel au cours de l'année.

**AUDIT NOTES — NOTES DE VÉRIFICATION**

*Vote-Crédit 280*—Employment of various Park Officials without proper authority (see precis of correspondence, page 339) — Fonctionnaires divers du service des parcs employés sans l'autorisation requise. (voir précis de correspondance, page 350).

*Vote-Crédit 280*—Residence telephones paid without proper authority (see precis of correspondence, page 339) — Téléphones particuliers payés sans l'autorisation requise (voir précis de correspondance, page 351).

Examined and certified — Examinés et certifiés.

C. J. ALLAN,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## EXTERNAL AFFAIRS — AFFAIRES EXTÉRIEURES

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| | | LONDON — LONDRES | | | |
| 300 | | Salaries and expenses of the Office of the High Commissioner for Canada, including $2,000 additional salary for the High Commissioner to that authorized by Chap. 92, R.S.C. | $ 132,260 00 | $ 129,570 31 *a* | $ 2,689 69 |
| | | WASHINGTON | | | |
| 301 | | Representation, including salaries and allowances for Minister Plenipotentiary, Secretaries and staff | 100,000 00 | 98,858 82 *b* | 1,141 18 |
| | | PARIS | | | |
| *308,302 | | Representation, including salaries and allowances for Minister Plenipotentiary, Secretaries and staff | 83,000 00 | 82,561 89 | 438 11 |
| | | TOKYO | | | |
| 303 | 126 | Representation, including salaries and allowances for Minister Plenipotentiary, Secretaries and staff | 80,000 00 | 78,568 17 *b* | 1,431 83 |
| | | GENEVA | | | |
| 304 | | Salaries and expenses of the Office of the Canadian Advisory Officer | 27,000 00 | 26,370 21 | 629 79 |
| *309,305 | | Canada's contribution to the expenses of the League of Nations for 1931, including Secretariat, International Labour Organization and Permanent Court of International Justice | 237,083 94 | 236,353 17 | 730 77 |
| 306 | | Expenses of Canadian Delegates to the Assembly and Commissions of the League of Nations | 18,000 00 | 17,598 98 | 401 02 |
| 307 | | Publications of League of Nations for distribution to Members of Parliament and a grant to the League of Nations Society in Canada | 3,000 00 | 3,000 00 | |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides | 680,343 94 | 672,881 55 | 7,462 39 |
| | | UNDER STATUTE — STATUTAIRE | | | |
| | 126 | International Joint Commission, 1-2 Geo. V., Cap. 28 | ..... | 35,184 06 | |

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

**EXTERNAL AFFAIRS**–Conc.—**AFFAIRES EXTÉRIEURES**–Fin

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| | | SUMMARY — SOMMAIRE | | | |
| | | Amount under Supply Bills..... | $ 680,343 94 | $ 672,881 55 | $ 7,462 39 |
| | | Amount under Statute..... | 35,184 06 | 35,184 06 | |
| | | Totals — Totaux.... (Page 2) | 715,528 00 | 708,065 61 | 7,462 39 |

*Supplementary Estimates — Crédits supplémentaires.

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

*a.* Decrease in motor car expenditure and a general policy of economy — Diminution dans les dépenses d'automobiles et économies en général.

*b.* Due to a policy of economy — Économies en général.

Examined and certified — Examinés et certifiés.

C. J. ALLAN,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

## FISHERIES — PÊCHERIES

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés | Grant exceeded — Crédits dépassés |
|---|---|---|---|---|---|---|
| 237 | | Salaries and Disbursements of Fishery Officers and Guardians, Fisheries Patrol and Fisheries Protection Services | $1,116,000 00 | $ 968,705 12 | *a* $147,294 88 | |
| 238 | | Building Fishways and Clearing Rivers. | 20,000 00 | 13,977 92 | *b* 6,022 08 | |
| 239 | | Legal and Incidental Expenses | 6,000 00 | 1,964 54 | *b* 4,035 46 | |
| 240 | | To assist in the Conservation and Development of the Deep Sea Fisheries and the demand for fish | 190,000 00 | 102,032 40 | *a* 87,967 60 | |
| 241 | | Fish Culture | 367,500 00 | 271,159 98 | *a* 96,340 02 | |
| 242 | | Oyster Culture | 10,000 00 | 9,331 66 | 668 34 | |
| 243 | | Bounty for the destruction of Hair Seals in tidal waters | 50,000 00 | 28,035 00 | *b* 21,965 00 | |
| 244 | 132 | Investigation into the life history of the Pacific Halibut by the International Fisheries Commission appointed by the Pacific Halibut Treaty of the 2nd March, 1923 | $ 31,500 00 | $ 34,544 30 | ..... | *c* $3,044 30 |
| 245 | | Marine Biological Board of Canada | 254,000 00 | 254,000 00 | | |
| 246 | | To provide, subject to the approval of the Governor in Council, for a grant to the United Maritime Fishermen | 5,000 00 | 5,000 00 | | |
| 247 | | Investigation by an International Committee into the probable effect upon the fisheries of the lower Bay of Fundy region of damming Passamaquoddy and Cobscook Bays in New Brunswick and Maine, .U.S.A. | 22,500 00 | 20,637 59 | *d* 1,862 41 | |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides | 2,072,500 00 | 1,709,388 51 | 366,155 79 | 3,044 30 |
| | | UNDER STATUTE — STATUTAIRE | | | | |
| | 132 | Fishing Bounty—Chap. 74, Sec. 2, R.S. 1927 | ..... | 159,432 30 | | |
| | | SUMMARY — SOMMAIRE | | | | |
| | | Amount under Supply Bills | 2,072,500 00 | 1,709,388 51 | 366,155 79 | 3,044 30 |
| | | Amount under Statute | 159,432 30 | 159,432 30 | ..... | |
| | | Totals — Totaux (Page 2) | 2,231,932 30 | 1,868,820 81 | 366,155 79 | 3,044 30 |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

**FISHERIES**-Conc. — **PÊCHERIES**-Fin

**EXPLANATION OF GRANTS NOT USED AND GRANTS EXCEEDED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS OU DÉPASSÉS**

*a.* Work provided for, not proceeded with, and restricted services — Les travaux prévus ne furent pas exécutés; les services furent moins actifs.

*b.* Unable to estimate more closely — Impossibilité de prévoir plus exactement le montant des dépenses.

*c.* Balance of the United States share of the expenditure refunded after March 31, 1932 — La quote-part de dépenses incombant aux Etats-Unis ne fut versée qu'après le 31 mars 1932.

*d.* Accounts received too late to be included in the fiscal year — Des comptes furent reçus trop tard pour être inclus dans ceux de l'année financière.

Examined and certified — Examinés et certifiés.

C. J. ALLAN,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## GOVERNMENT OF THE NORTHWEST TERRITORIES
## ADMINISTRATION DES TERRITOIRES DU NORD-OUEST

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| | | DEPARTMENT OF THE INTERIOR<br>MINISTÈRE DE L'INTÉRIEUR | | | |
| 277 | | Salaries and expenses connected with the administration of the Territories, etc..... | $ 163,465 00 | $ 146,202 07 | *a* $ 17,262 93 |
| 277 | | Arctic Explorations and administration of Eskimo affairs, salaries and contingencies, etc..... | 144,480 00 | 131,113 26 | *a* 13,366 74 |
| 451, 277 | 137 | Expenses connected with the purchase of reindeer and expenditure in connection with the maintenance of station at Kittigazuit, N.W.T..... | 106,400 00 | 26,874 27 | *b* 79,525 73 |
| 451 | | Reconditioning portage road between Fitzgerald in Alberta and Fort Smith, N.W.T., in conjunction with the Province of Alberta on a fifty-fifty basis—the federal share not to exceed $5,000..... | 5,000 00 | 5,000 00 | |
| | | | *419,345 00* | *309,189 60* | *110,155 40* |
| | | NATIONAL DEFENCE — DÉFENSE NATIONALE | | | |
| 278 | 150 | Radio Service—For the maintenance and operation of the Northwest Territories Radio System, etc..... | 218,000 00 | 204,044 55 | 13,955 45 |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides (Page 2) | 637,345 00 | 513,234 15 | 124,110 85 |

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

*a.* Some of the expense accounts in connection with this vote, were not available for payment before the close of the fiscal year — Quelques-unes des dépenses imputables à ce crédit ne purent pas être payées avant la fin de l'année financière.

*b.* It was expected that the reindeer herd, on its way from Alaska would arrive in the Aklavik district before the end of the year, when the final payment could be made, but owing to the weather conditions, it was impossible to get the herd over the Mackenzie river last fall or winter. Final payment will not be made until the herd is delivered to its permanent habitation in the N.W.T. — On prévoyait que les hardes de rennes venant de l'Alaska arriveraient avant la fin de l'année dans le district d'Aklavik et que le paiement final pourrait être effectué, mais les conditions climatériques n'ayant pas été favorables la harde ne put traverser la rivière MacKenzie ni au cours de l'automne, ni pendant l'hiver. Le paiement final ne sera pas fait avant que la harde ne soit arrivée sur les terrains de pacage qu'elle doit occuper dans les Territoires du Nord-Ouest.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## GOVERNMENT OF THE NORTHWEST TERRITORIES—Conc.
## ADMINISTRATION DES TERRITOIRES DU NORD-OUEST—Fin

### AUDIT NOTES — NOTES DE VÉRIFICATION

*Vote-Crédit 280*—Transfer of Official to an unclassified position without approval of Civil Service Commission reported to Treasury Board under the Consolidated Revenue and Audit Act. R.S. 1927, c. 178, s. 41 (see correspondence, page 279) — Fonctionnaire transféré à une position non classée sans l'autorisation de la Commission du Service Civil. Rapport fait au Conseil du Trésor conformément aux dispositions de l'article 41 de la loi du Revenu consolidé et de la Vérification, Chap. 178, S.R.C. 1927 (voir correspondance, page 316).

*Votes-Crédits 277 & 279*—Employment of Interior Department officials without authorization of Civil Service Commission reported to Treasury Board under the Consolidated Revenue and Audit Act. R.S. 1927, c. 178, s. 41 (see correpondence, page 277) — Fonctionnaires du Ministère de l'Intérieur employés sans l'autorisation de la Commission du Service Civil. Rapport fait au Conseil du Trésor conformément aux dispositions de l'article 41 de la loi du Revenu consolidé et de la Vérification, Chap. 178, S.R.C. 1927 (voir correspondance, page 314).

Examined and certified — Examinés et certifiés.

C. J. ALLAN, P. D. MACDONALD,
Chief Examiners — Chefs vérificateurs.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

## GOVERNMENT OF THE YUKON TERRITORY
## ADMINISTRATION DU TERRITOIRE DU YUKON

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 279 | | Salaries and expenses connected with the administration of the Territory, including surveys | $ 65,000 00 | $ 58,872 90 | a$ 6,127 10 |
| 279 | 138 | Grant to Yukon Council for local purposes, the construction and maintenance of roads, and to provide for the payment of bounty on wolves and coyotes under the provisions of an ordinance enacted by the Commissioner in Council, etc. | 120,500 00 | 120,500 00 | |
| | | Total under Supply Bill<br>Total en vertu des Lois des Subsides (Page 2) | 185,500 00 | 179,372 90 | 6,127 10 |

EXPLANATION OF GRANT NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Unable to estimate more closely. — Impossibilité de prévoir plus exactement le montant des dépenses.

Examined and certified — Examinés et certifiés.

C. J. ALLAN,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## IMMIGRATION AND COLONIZATION — IMMIGRATION ET COLONISATION

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés | Grant exceeded — Crédits dépassés |
|---|---|---|---|---|---|---|
| 124 | | Immigration Salaries and Contingencies, including grants to Immigration Societies, Women's Hostels, Provinces, and loans for stock, equipment, etc.... | $1,905,000 00 | $1,759,983 49<br>† 577 27 | *a* $145,016 51 | |
| 125 | 134 | Empire Settlement Scheme, etc..... | 200,000 00 | 68,238 23 | *b* 131,184 50 | |
| 126 | | Chinese Immigration—Salaries and Contingencies..... | 50,000 00 | 41,778 07 | *c* 8,221 93 | |
| 127 | | Relief of Distressed Canadians outside of Canada..... | 3,000 00 | 3,006 27 | ..... | *d* $ 6 27 |
| | | Total under Supply Bill<br>Total en vertu des Lois des Subsides (Page 2) | 2,158,000 00 | 1,873,583 33 | 284,422 94 | 6 27 |

†This amount, which represents debits to Open Accounts, is not included in expenditure shown in the Departmental Summary, page 134.
Ce montant qui représente des débits aux Comptes spéciaux n'est pas compris dans les dépenses paraissant au Sommaire du Ministère, page 134.

### EXPLANATION OF GRANTS NOT USED AND GRANT EXCEEDED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS OU DÉPASSÉS

*a.* Due to restricted immigration, and lessening of activity outside of Canada — Dû aux restrictions apportées à l'immigration et à une propagande moins active à l'étranger.
*b.* The Department's agreement with the British Government, under which immigrants were given assisted passage to Canada, was cancelled in September, 1931, and consequently the expenditure under this Vote was not nearly so large as it would have been had the agreement been renewed and active immigration continued — L'entente conclue entre le Ministère et le Gouvernement britannique prévoyant des prêts aux immigrants pour leurs frais de traversée ayant été rapportée en septembre 1931, les dépenses imputables à ce crédit furent de beaucoup inférieures à ce qu'elles eussent été si ladite entente eût toujours été en vigueur et que l'immigration eût continué.
*c.* The decrease is due to various economies — Diminution due à diverses économies.
*d.* Owing to the world wide depression, there were more Canadians abroad who found themselves in distressed conditions, and the Department was forced to incur slightly more expenditure than the amount granted — Par suite de la crise économique mondiale, le nombre de Canadiens nécessiteux à l'étranger fut plus considérable que d'habitude et le Ministère se vit dans l'obligation de dépenser un peu plus qu'il ne prévoyait.

### AUDIT NOTE — NOTE DE VÉRIFICATION

*Vote-Crédit 124*—$237.74 was expended from this vote as salaries and expenses of Commissioners appointed to investigate charges of political partisanship — Au cours de l'année financière $237.74 furent imputés à ce crédit pour les traitements et les indemnités des Commissaires chargés d'enquêter sur les cas de propagande politique.

Examined and certified — Examinés et certifiés.
C. H. DOUGLAS,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## INDIAN AFFAIRS — AFFAIRES INDIENNES

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 267 | | Nova Scotia | $ 85,960 00 | $ 85,957 01 | $ 2 99 |
| 268 | | New Brunswick | 72,624 00 | 72,611 13 | 12 87 |
| 269 | | Prince Edward Island | 10,905 00 | 9,861 70 | a 1,043 30 |
| 446, 270 | | Ontario and Quebec | 474,441 00 | 473,518 84 | 922 16 |
| 447, 271 | | Manitoba, Saskatchewan, Alberta and North-west Territories | 1,008,639 00 | 1,007,437 56 | a 1,201 44 |
| 272 | 135 | British Columbia | 560,600 00 | 560,287 81 | 312 19 |
| 273 | | Yukon | 22,000 00 | 21,677 49 | 322 51 |
| 274 | | General | 286,500 00 | 219,734 56 | a 66,765 44 |
| 448 | | Generally—To provide for the relief of Destitute, and Medical Attendance generally throughout the Dominion | 200,000 00 | 199,986 53 | 13 47 |
| 449, 275 | | Indian Education | 2,005,000 00 | 2,004,957 34 | 42 66 |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides | 4,726,669 00 | 4,656,029 97 | 70,639 03 |
| | | UNDER STATUTE — STATUTAIRE | | | |
| | 135 | Indian Annuities under Section 162, Indian Act, Chap. 98, R.S. 1927 | ..... | 224,292 00 | |
| | | SUMMARY — SOMMAIRE | | | |
| | | Amount under Supply Bills | 4,726,669 00 | 4,656,029 97 | 70,639 03 |
| | | Amount under Statute | 224,292 00 | 224,292 00 | |
| | | Totals — Totaux (Page 2) | 4,950,961 00 | 4,880,321 97 | 70,639 03 |

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. A number of accounts from distant agencies for relief, etc., were not received in time for payment prior to closing the books; also medical and other uncontrollable expenditures incidental to epidemics of contagious diseases were lower than usual — Plusieurs comptes de secours transmis par des agences éloignées ne furent pas reçus à temps pour être payés avant l'arrêt des livres; les soins médicaux et autres dépenses dus aux épidémies furent moins élevés que d'habitude.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## INDIAN AFFAIRS-Conc. — AFFAIRES INDIENNES-Fin

### AUDIT NOTES — NOTES DE VÉRIFICATION

*Votes-Crédits 267 & 271*—Salaries of Graduate Nurses in excess of Civil Service Classification Schedules (see precis of correspondence, page 338) — Infirmières diplômées touchant un traitement excédant celui prévu par le barème de traitements de la Commission du Service Civil (voir précis de correspondance, page 346).

*Vote-Crédit 268*—Superannuation abatements not made from salary of an Indian Agent (see precis of correspondence, page 339) — Contribution au fonds de pension n'ayant pas été retenue sur le traitement d'un agent des Indiens (voir précis de correspondance, page 346).

*Vote-Crédit 270*—Rent refunded for land leased from an Indian (see precis of correspondence, page 338) — Remboursement du fermage d'une terre affermée d'un Indien (voir précis de correspondance, page 347).

*Vote-Crédit 272*—Purchase of Land without authority of Governor in Council (see precis of correspondence, page 338) — Achat de terrain, fait sans l'autorisation du Gouverneur en son Conseil (voir précis de correspondance, page 346).

*Vote-Crédit 274*—$230.01 was expended from this vote as salaries and expenses of Commissioners appointed to investigate charges of political partisanship — Les traitements et les indemnités payés aux Commissaires chargés d'enquêter sur les cas de propagande politique, s'élevant à $230.01 furent imputés à ce crédit.

*Vote—Crédit 275*—Fire Insurance premium paid contrary to Treasury Board regulations (see precis of correspondence, page 337) — Prime d'assurance-incendie payée contrairement aux règlements du Conseil du Trésor (voir précis de correspondance, page 347).

*Vote-Crédit 275*—Purchase of Books and Stationery without proper approval (see precis of correspondence, page 338) — Achats de livres et de fournitures scolaires faits sans l'autorisation requise (voir précis de correspondance, page 346).

*Votes-Crédits (various-divers)*—Delay in payment of accounts resulting in loss of discount (see precis of correspondence, page 337) — Perte de l'escompte par suite du retard apporté au paiement de certains comptes (voir précis de correspondance, page 347).

Examined and certified — Examinés et certifiés.

C. J. ALLAN,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## INTEREST ON PUBLIC DEBT — INTÉRÊTS DE LA DETTE PUBLIQUE

| Page — Vol. I | Service | Expenditure — Dépenses |
|---|---|---|
| | UNDER STATUTE — STATUTAIRE | |
| 128 | Interest on Public Debt | $ 121,151,106 38 |
| | Premium, Discount and Exchange | 3,625,696 89 |
| | Sinking Funds | 2,622,885 00 |
| | Total (Page 2) | 127,399,688 27 |

Examined and certified — Examinés et certifiés.

S. RETTIE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

## LABOUR — TRAVAIL

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 252 | | Annuities Act | $ 75,000 00 | $ 75,000 00 | |
| 253 | | Combines Investigation Act | 30,000 00 | 21,925 04 | *a* $ 8,074 96 |
| 254 | | Conciliation and Labour Act | 50,000 00 | 50,000 00 | |
| 255 | | Administration, Employment Offices' Co-ordination Act | 17,000 00 | 12,783 30 | *a* 4,216 70 |
| 256 | 142 | Fair Wages and Inspection | 15,000 00 | 8,660 79 | *a* 6,339 21 |
| 257 | | Industrial Disputes Investigation Act | 20,000 00 | 10,246 65 | *a* 9,753 35 |
| 258 | | International Labour Conference | 20,000 00 | 5,858 81 | *b* 14,141 19 |
| 259 | | Administration, Old Age Pensions Act | 10,000 00 | 3,968 52 | *a* 6,031 48 |
| 260 | | Technical Education Act, Miscellaneous and unforeseen | 10,000 00 | 4,061 59 | *a* 5,938 41 |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides | 247,000 00 | 192,504 70 | 54,495 30 |
| | | UNDER STATUTE — STATUTAIRE | | | |
| | | Organization and Co-ordination Employment Offices, R.S. 1927, Chap. 57 | ..... | 150,000 00 | |
| | 142 | Technical Education in Canada, R.S. 1927, Cap. 193 | ..... | 282,938 47 | |
| | | Old Age Pensions Act, Cap. 156, R.S. 1927, Sec. 7 | ..... | 10,032,409 87 | |
| | | Total | ..... | 10,465,348 34 | |
| | | SUMMARY — SOMMAIRE | | | |
| | | Amount under Supply Bills<br>Amount under Statute | 247,000 00<br>10,465,348 34 | 192,504 70<br>10,465,348 34 | 54,495 30 |
| | | Totals — Totaux (Page 2) | 10,712,348 34 | 10,657,853 04 | 54,495 30 |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## LABOUR-Conc. — TRAVAIL-Fin

### EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

*a.* The expenditure was as near as could be estimated — Les dépenses furent évaluées aussi exactement que possible.

*b.* Reduction in the proposed number of delegates and advisers sent to Geneva — Le nombre des délégués et des conseillers envoyés à Genève fut inférieur aux prévisions.

### AUDIT NOTE — NOTE DE VÉRIFICATION

*Vote-Crédit 257*—Vouchers supporting an expense account requested (see precis of correspondence, page 340) — Demande des pièces justificatives relatives aux dépenses d'un Commissaire enquêteur (voir précis de correspondance, page 355).

Examined and certified — Examinés et certifiés.

J. N. TRIBBLE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

## LEGISLATION — LÉGISLATION

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés | Grant exceeded — Crédits dépassés |
|---|---|---|---|---|---|---|
| | | The Senate — Sénat | | | | |
| *300, 395, 103 | | Salaries and Contingent Expenses | $ 196,525 00 | $ 196,303 47 | $ 221 53 | |
| 395 | | Full Sessional Indemnity for the Session of 1931 to members of the Senate for days lost through absence caused by illness, or on account of death | 9,000 00 | 4,475 00 | *a* 4,525 00 | |
| | | | *205,525 00* | *200,778 47* | | |
| | | House of Commons — Chambre des communes | | | | |
| 104 | | Salaries | 264,795 00 | 247,021 90 | *b* 17,773 10 | |
| *301, 396, 104 | | Expenses of Committees, Clerical assistance, etc | 177,850 00 | 176,070 38 | *c* 1,779 62 | |
| *302, 396, 104 | | Contingencies | 50,749 33 | 48,312 98 | *d* 2,436 35 | |
| 104 | 143 | Refund to the Bell Telephone Company of Canada, of a duplicate payment of Private Bill fees | 15,000 00 | 15,000 00 | | |
| *303, 104 | | Publishing Debates | 75,200 00 | 75,200 00 | | |
| *304, 396, 104 | | Estimates of Sergeant-at-Arms | 239,486 50 | 233,041 02 | *e* 6,445 48 | |
| 396 | | To provide for the preparation of the General Index to the Journals of the House of Commons | 2,000 00 | 2,000 00 | | |
| 396 | | Full Sessional indemnity to Members of the House of Commons—days lost through absence caused by illness, official public business, or on account of death during the present Session, etc | 22,000 00 | 8,775 00 | *f* 13,225 00 | |
| | | | *847,080 83* | *805,421 28* | | |
| | | Library of Parliament — Bibliothèque du Parlement | | | | |
| 105 | 143 | Salaries | 51,341 50 | 49,230 00 | *g* 2,111 50 | |
| 105 | | Books for General Library, including binding | 18,000 00 | 18,139 67 | ..... | *h* $ 139 67 |
| 105 | | Books for Library of American History | 1,000 00 | 958 14 | *i* 41 86 | |
| 105 | 144 | Contingencies | 12,000 00 | 11,979 98 | *i* 20 02 | |
| 105 | | To provide for the cost of Printing Reports | 1,000 00 | 874 66 | *i* 125 34 | |
| | | | *83,341 50* | *81,182 45* | | |
| | | General — En général | | | | |
| *305, 106 | | Printing, Printing Paper and Binding | 78,700 00 | 78,700 00 | | |
| | | Total under Supply Bills | | | | |
| | | Total en vertu des Lois des Subsides | 1,214,647 33 | 1,166,082 20 | 48,704 80 | 139 67 |
| | | UNDER STATUTE — STATUTAIRE | | | | |
| | 143 | The Senate — Sénat | | | | |
| | | Salary of the Speaker | ..... | 6,000 00 | | |
| | | Indemnity and Transportation expenses of Senators | ..... | 442,817 40 | | |

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

**LEGISLATION**–Con. — **LÉGISLATION**–Suite

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés | Grant exceeded — Crédits dépassés |
|---|---|---|---|---|---|---|
| | | UNDER STATUTE–*Conc.* STATUTAIRE–*Fin* | | | | |
| | 143 | House of Commons — Chambre des communes | | | | |
| | | Salary of the Speaker | | $ 6,000 00 | | |
| | | Salary of the Deputy Speaker | | 4,000 00 | | |
| | | Indemnity to Members, including additional indemnity to Leader of the Opposition and travelling allowances | | 1,165,806 10 | | |
| | 144 | Elections, 10-11 Geo. V, Cap. 46 | | 126,177 55 | | |
| | | Total | | 1,750,801 05 | | |
| | | SUMMARY — SOMMAIRE | | | | |
| | | Amount under Supply Bills | $1,214,647 33 | 1,166,082 20 | $ 48,704 80 | $ 139 67 |
| | | Amount under Statute | 1,750,801 05 | 1,750,801 05 | | |
| | | Totals — Totaux (Page 2) | 2,965,448 38 | 2,916,883 25 | 48,704 80 | 139 67 |

* Supplementary estimates — Crédits supplémentaires.

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

*a.* Chiefly due to one Senator residing in Ottawa, absent through illness, for whom $4,000 was provided in the estimates, occupying his seat for one day subsequently to the return of the recommendation for the estimate of $4,000 — Dû principalement à ce qu'un sénateur habitant Ottawa, absent pour cause de maladie et pour qui $4,000 avaient été prévus dans le budget ne siéga que pendant un jour après le vote de ces $4,000.

*b.* A number of positions were not filled during the year, in addition there were certain savings due to changes in staff consequent upon deaths, superannuations, etc. — Plusieurs positions furent laissées vacantes pendant l'année, et certaines économies furent réalisées à la suite de changements dans le personnel dus à des décès, des mises à la retraite, etc.

*c.* The number of Special Committees, and the requirements of the Standing Committees vary considerably from session to session and the estimate for this service is necessarily approximate — Le nombre des comités spéciaux et les sommes nécessaires pour les comités permanents variant considérablement d'une session à l'autre, les prévisions de dépenses ne sont forcément qu'approximatives.

*d.* The requirements for stationery, postage, newspapers, miscellaneous, and unforeseen expenses, were not quite as large as anticipated — Les dépenses imprévues et celles de papeterie, d'abonnements aux journaux, des frais de poste, ne furent pas aussi élevées que prévues.

*e.* A number of the positions provided for, were not filled, and in addition there were certain savings due to changes in staff — Plusieurs positions furent laissées vacantes et des économies réalisées à la suite de changements dans le personnel.

*f.* The estimate for this vote is made up mainly from information received from the Whips as to the number absent through illness, etc. Allowance has to be made for probable cases from the time the approximate estimate is sent to the Finance Department, and the end of the session — Le montant de ce crédit est fixé principalement d'après les renseignements fournis par les "Whips" sur le nombre de jours d'absence pour cause de maladie, etc. Une marge doit être laissée pour les cas pouvant se produire entre le jour où l'estimation approximative est envoyée au ministère des Finances et la fin de la session.

*g.* Two vacancies not filled — Deux positions laissées vacantes.

*h.* Due to an oversight in connection with cash certificates on New York dated March 8, 1932 — Surévaluation provenant d'une erreur dans un mandat sur New York en date du 8 mars 1932.

*i.* Unable to estimate more closely — Impossibilité d'évaluer plus exactement le montant des dépenses.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## LEGISLATION-Conc.—LÉGISLATION-Fin

### AUDIT NOTES — NOTES DE VÉRIFICATION

*Votes-Crédits 104 & 396*—Temporary employees paid higher rates than authorized by Civil Service Classification reported to Treasury Board under the Consolidated Revenue and Audit Act. R.S. 1927, c. 178, s. 41 (see correspondence, page 272) — Fonctionnaires temporaires recevant un traitement supérieur à celui prévu par le barème des traitements de la Commission du Service Civil. Rapport fait au Conseil du Trésor conformément aux dispositions de l'arricle 41 de la loi du Revenu consolidé et de la Vérification, Chap. 178, S.R.C., 1927 (voir correspondance, page 304).

*Votes-Crédits 104 & 396*—Payment of more than one full time salary for same period reported to Treasury Board under the Consolidated Revenue and Audit Act. R.S. 1927, c. 178, s. 41 (see correspondence, page 277) — Paiement simultané du plein traitement de plus d'une position. Rapport fait au Conseil du Trésor conformément aux dipositions de l'article 41 de la loi du Revenu consolidé et de la Vérification, Chap. 178, S.R.C. 1927 (voir correspondance, page 309).

*Vote-Crédit 396*—Remuneration paid to a permanent employee, in addition to his regular salary, for which there was no legislative authority. Reported to Treasury Board under the Consolidated Revenue and Audit Act. R.S. 1927, c. 178, s. 41 (see correspondence, page 270) — Paiement additionnel à son traitement à un fonctionnaire permanent, sans autorisation légale. Rapport fait au Conseil du Trésor conformément aux dispositions de l'article 41 de la loi du Revenu consolidé et de la Vérification, Chap. 178, S.R.C. 1927 (voir correspondance, page 302).

Examined and certified — Examinés et certifiés.

C. J. ALLAN, H. P. GODDARD,
Chief Examiners — Chefs vérificateurs.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

## LIGHTHOUSE AND COAST SERVICE — PHARES ET SERVICE CÔTIER

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 223 | | Agencies, Rents and Contingencies | $ 236,000 00 | $ 225,015 99 | $ 10,984 01 |
| 224 | | Construction, Maintenance and Supervision of Aids to Navigation, including Salaries and Allowances to Lightkeepers | 2,354,600 00 | 2,039,566 20 | *a* 315,033 80 |
| 225 | | Compassionate allowance to John Davidson, formerly lightkeeper at Cape Mudge, B.C. | 500 00 | 500 00 | |
| 226 | | Marine Signal Service | 125,000 00 | 105,474 02 | *b* 19,525 98 |
| 227 | | Administration of Pilotage | 225,000 00 | 158,080 10 | *c* 66,919 90 |
| 441, 228 | | Maintenance and Repairs to Wharves | 10,000 00 | 9,992 61 | 7 39 |
| 229 | | Breaking ice in Thunder Bay, Lake Superior, and other points deemed advisable in the interests of navigation | 44,000 00 | 44,000 00 | |
| 230 | | Pensions to Pilots | 7,800 00 | 7,520 13 | 279 87 |
| 437 | | Refund to the Provincial Government of British Columbia of amounts collected for leases of various harbour properties which properties are properly under the control and jurisdiction of that Province | 744 00 | 744 00 | |
| 438 | 146 | Compassionate allowance—To recoup the Workmen's Compensation Board of British Columbia for medical aid rendered to the late E. J. Brown, formerly employed as Assistant Lightkeeper at Estevan Point, B.C. | 60 00 | 60 00 | |
| 439 | | Compassionate allowance—To recoup the Workmen's Compensation Board of British Columbia in continuation of a pension granted and to be paid by that Board up to March 31, 1932, in the sum of $35 per month to the widow of the late E. J. McCoskrie, who was formerly employed as Port Warden at Prince Rupert, B.C., and who was killed while in the performance of his duties | 420 00 | 420 00 | |
| 440 | | Amount required to provide for payment to Pacific (Coyle) Navigation Company, Limited, for expenses incurred in connection with Icebreaking operations performed in the North Fraser River in the winter of 1928-29 | 2,656 00 | 2,656 00 | |
| 442 | | Compassionate allowance to David Bilodeau, formerly employed as a carpenter on the staff of the Marine Agency at Quebec | 326 60 | 326 60 | |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides (Page 2) | 3,007,106 60 | 2,594,355 65 | 412,750 95 |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## LIGHTHOUSE AND COAST SERVICE-Conc. — PHARES ET SERVICE CÔTIER-Fin

### EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

*a.* To conform with instructions to keep down the expenses, several recommended works were postponed; in other cases where important repairs were needed, arrangements were made for urgent patching to allow postponement of complete repairs. The sum of $50,000 for purchase of land for a buoy depot at Sorel was not used. There were many more than the usual number of changes in personnel due to dismissals for political partisanship, etc., each new appointee receiving the minimum salary of the position — Conformément aux instructions de réduire les dépenses, plusieurs travaux projetés furent remis; dans d'autres cas où des réparations importantes étaient nécessaires, des mesures furent prises pour n'entreprendre que les plus urgentes. Une somme de $50,000 prévue pour l'achat, à Sorel, d'un terrain pour un dépôt de bouées ne fut pas employée. Les changements dans le personnel dus à des renvois pour propagande politique, furent beaucoup plus nombreux qu'à l'ordinaire, et les fonctionnaires nommés à leur place reçurent le salaire minimum de la position.

*b.* Contemplated improvements in the service, such as construction of semaphores, etc., were not carried out — Les améliorations projetées dans le service, telles que construction de sémaphores, etc., ne furent pas effectuées.

*c.* The requirements of the service are based altogether on the amount of shipping using our ports. The conditions were below normal. In accordance with instructions strict economy was practised — Les besoins du service dépendent entièrement du nombre de navires touchant nos ports. Les conditions furent en dessous de la normale. Conformément aux instructions reçues, on pratiqua une économie rigide.

### AUDIT NOTES — NOTES DE VÉRIFICATION

*Votes-Crédits 224, 226 & 228*—$6,601.85 was expended from these votes as salaries and expenses of Commissioners appointed to investigate charges of political partisanship — Les traitements et les indemnités payés aux Commissaires chargés d'enquêter sur les cas de propagande politique s'élevèrent à $6,601.85 et furent imputés à ce crédit.

*Vote-Crédit 227*—The expenditure incurred at the several Pilotage Districts and paid from this vote is as follows: Sydney, $6,696.46; Halifax, $6,930.06; St. John, $2,717.92; Quebec, $94,548.77; Montreal, $37,748.85; British Columbia, $8,646.52 — Les dépenses payées dans les différents districts de pilotage à même le crédit sont: Sydney, $6,696.46; Halifax, $6,930.06; Saint-Jean, $2,717.92; Québec, $94,548.77; Montréal, $37,748.85; Colombie Britannique, $8,646.52.

For expenses paid from Pilot's earnings see Open and Trust Accounts, pages 201 to 204 — Pour les dépenses payées sur les revenus des pilotes, voir Comptes spéciaux et fiduciaires, pages 201 à 204.

Examined and certified — Examinés et certifiés.

J. N. TRIBBLE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

## MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS
## SUBVENTIONS AU SERVICE POSTAL ET AUX PAQUEBOTS

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| | | ATLANTIC OCEAN — OCÉAN ATLANTIQUE | | | |
| 211 | | Canada and British East Africa | $ 41,250 00 | ..... | *a* $ 41,250 00 |
| 430, 211 | 181 | Canada and South Africa | 150,000 00 | $ 150,000 00 | |
| 430, 211 | | Eastern Canada and Brazil, Uruguay and the Argentine | 120,000 00 | 100,000 00 | *a* 20,000 00 |
| | | PACIFIC OCEAN — OCÉAN PACIFIQUE | | | |
| 430, 211 | | British Columbia and Australia and/or China | 92,400 00 | 92,400 00 | |
| 211 | | Canada and New Zealand, on the Pacific | 100,000 00 | 100,000 00 | |
| 211 | | Prince Rupert, B.C., and the Queen Charlotte Islands | 16,800 00 | 16,800 00 | |
| 211 | 181 | Vancouver and the British West Indies | 49,800 00 | 45,900 00 | *b* 3,900 00 |
| 211 | | Vancouver and Ports on Howe Sound | 4,000 00 | 4,000 00 | |
| 211 | | Vancouver and Northern Ports of British Columbia | 19,840 00 | 19,840 00 | |
| 211 | | Victoria, Vancouver, way ports and Skagway | 25,000 00 | 25,000 00 | |
| 211 | | Victoria and West Coast Vancouver Island | 12,000 00 | 12,000 00 | |
| | | LOCAL SERVICES — SERVICES DE CABOTAGE | | | |
| 430, 211 | | Baddeck and Iona | 10,500 00 | 10,500 00 | |
| 211 | | Charlottetown and Pictou | 40,000 00 | 40,000 00 | |
| 211 | | Charlottetown, Victoria and Holliday's Wharf | 5,600 00 | 5,600 00 | |
| 211 | | Dalhousie, N.B., and Carleton, Que | 2,400 00 | 2,400 00 | |
| 211 | | Grand Manan and the Mainland | 33,000 00 | 33,000 00 | |
| 211 | 181 | Halifax and Bay St. Lawrence | 2,880 00 | 2,880 00 | |
| 211 | | Halifax and Canso and Guysboro | 7,200 00 | 7,200 00 | |
| 211 | | Halifax, LaHave and LaHave River ports | 4,800 00 | 4,753 84 | *b* 46 16 |
| 430, 211 | | Halifax and Sherbrooke | 1,500 00 | 793 25 | *b* 706 75 |
| 211 | | Halifax, South Cape Breton and Bras d'Or Lake ports | 4,000 00 | 4,000 00 | |
| 211 | | Halifax, Spry Bay and Cape Breton ports | 4,800 00 | 4,800 00 | |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

**MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS**-Con.
**SUBVENTIONS AU SERVICE POSTAL ET AUX PAQUEBOTS**-Suite

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| | | LOCAL SERVICES-*Con.*<br>SERVICES DE CABOTAGE-*Suite* | | | |
| 211 | | Halifax and West Coast of Cape Breton..... | $ 4,800 00 | $ 4,800 00 | |
| 211 | | Ile aux Coudres and Les Eboulements..... | 2,000 00 | 2,000 00 | |
| 211 | | Mainland, Miscou and Shippigan..... | 1,600 00 | 1,600 00 | |
| 211 | | Mulgrave, Arichat and Petit de Grat..... | 12,000 00 | 12,000 00 | |
| 211 | | Mulgrave and Canso..... | 21,920 00 | 21,613 00 *b* | $ 307 00 |
| 211 | | Mulgrave and Guysboro, calling at intermediate ports..... | 11,200 00 | 10,987 34 *b* | 212 66 |
| 211 | | Murray Bay and North Shore..... | 35,290 00 | 35,290 00 | |
| 211 | | Newcastle, Neguac and Escuminac, calling at intermediate ports on the Miramichi River and Bay..... | 3,600 00 | 3,600 00 | |
| 211 | | Parrsboro, Kingsport and Wolfville..... | 4,000 00 | 3,934 78 *b* | 65 22 |
| 211 | | Pelee Island and the Mainland..... | 8,800 00 | 8,799 99 | 0 01 |
| 211 | | Pictou, Mulgrave and Cheticamp..... | 11,000 00 | 11,000 00 | |
| 211 | 181 | Pictou, New Glasgow and Antigonish County ports..... | 800 00 | 800 00 | |
| 430, 211 | | Pictou, Souris and the Magdalen Islands..... | 50,000 00 | 50,000 00 | |
| 211 | | Port Mulgrave, St. Peter's Irish Cove and Mountain Marble..... | 8,280 00 | 8,280 00 | |
| 430, 211 | | Quebec, Natashquan and Harrington and other ports on the North Shore of the Gulf of St. Lawrence..... | 85,000 00 | 85,000 00 | |
| 430, 211 | | Quebec or Montreal and Gaspé, and other ports on the South Shore of the Gulf of St. Lawrence..... | 60,000 00 | 60,000 00 | |
| 430, 211 | | Rimouski and Matane and points on the North Shore of the lower St. Lawrence-.. | 50,000 00 | 50,000 00 | |
| 211 | | River du Loup and Tadoussac, and other North Shore ports..... | 12,000 00 | 12,000 00 | |
| 211 | | St. Catherine's Bay and Tadoussac..... | 4,000 00 | 4,000 00 | |
| 211 | | St. John and Bear River..... | 1,600 00 | 1,600 00 | |
| 211 | | St. John and Bridgetown..... | 800 00 | 800 00 | |

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

**MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS**–Conc.
**SUBVENTIONS AU SERVICE POSTAL ET AUX PAQUEBOTS**–Fin

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| | | LOCAL SERVICES–*Conc.*<br>SERVICES DE CABOTAGE–*Fin* | | | |
| 211 | | St. John and Digby | $ 12,000 00 | $ 12,000 00 | |
| 211 | | St. John, Digby, Annapolis and Granville | 1,600 00 | 1,600 00 | |
| 211 | | St. John and Margaretville and other ports on the Bay of Fundy | 3,600 00 | 3,471 39 | *b* $ 128 61 |
| 430, 211 | | St. John and Minas Basin ports | 5,000 00 | 5,000 00 | |
| 211 | | St. John and St. Andrews | 3,200 00 | 3,200 00 | |
| 211 | | St. John, Westport and Yarmouth and other way ports | 14,400 00 | 14,400 00 | |
| 430 | | St. John and Weymouth | 1,500 00 | 375 00 | *b* 1,125 00 |
| 211 | | Summerville, Burlington and Windsor, N.S. | 400 00 | 400 00 | |
| 211 | 181 | Sydney and Bay St. Lawrence, calling at way ports | 20,000 00 | 20,000 00 | |
| 211 | | Sydney and Bras d'Or Lake ports and ports on the West Coast of Cape Breton | 14,400 00 | 13,569 23 | *b* 830 77 |
| 430, 211 | | Sydney and Whycocomagh | 16,000 00 | 16,000 00 | |
| 211 | | Inspection of subsidized steamship services | 5,000 00 | 4,997 71 | 2 29 |
| 430 | | To subsidize ocean shipping companies to assist the shipping of live stock to the United Kingdom and the continent of Europe | 44,660 00 | 43,738 86 | 921 14 |
| 430 | | Canada and the United Kingdom | 802,000 00 | 801,999 96 | 0 04 |
| 430 | | Canada, China and Japan | 988,000 00 | 987,999 96 | 0 04 |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides (Page 2) | 3,068,220 00 | 2,998,724 31 | 69,495 69 |

**EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS**

*a*. Service discontinued — Le service fut discontinué.
*b*. The full number of trips was not made — Le nombre total de voyages n'eut pas lieu.

Examined and certified — Examinés et certifiés.

J. N. TRIBBLE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## MINES AND GEOLOGICAL SURVEY — MINES ET LEVÉS GÉOLOGIQUES

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| | | DEPARTMENT — DÉPARTEMENT | | | |
| 248 | 148 | Organization and Equipment of the Explosives Division, under the Explosives Act (Chap. 62, R.S. 1927) | $ 10,000 00 | $ 8,386 52 *a* | $ 1,613 48 |
| | | MINES BRANCH — DIVISION DES MINES | | | |
| 249 | 148 | Investigation of Mineral Resources and Deposits, etc | 300,000 00 | 249,197 79 *a* | 50,802 21 |
| 249 | 148 | Publications, English and French, purchase of books, etc | 50,000 00 | 43,929 82 *a* | 6,070 18 |
| 249 | 148 | To compensate J. H. Fortune for quarters, fuel, light and water supplied him as resident caretaker of the Mines Branch Building, Sussex street | 100 00 | 97 77 | 2 23 |
| | | | *350,100 00* | *293,225 58* | |
| | | DOMINION OF CANADA ASSAY OFFICE ESSAYERIE DE L'ÉTAT | | | |
| 444, 250 | | Maintenance of Assay Office, Vancouver, B.C. | 25,500 00 | 23,929 62 *a* | 1,570 38 |
| | | GEOLOGICAL SURVEY — LEVÉS GÉOLOGIQUES | | | |
| 251 | | Explorations, Surveys and Investigations, etc | 190,000 00 | 163,507 40 *a* | 26,492 60 |
| 251 | 148 | Publication of English and French editions of Reports, Maps, Illustrations, etc | 70,000 00 | 64,444 92 *a* | 5,555 08 |
| 251 | 148 | Maintenance of Offices and Museum, etc | 65,000 00 | 57,594 00 *a* | 7,406 00 |
| 251 | 148 | For Museum Equipment | 12,000 00 | 7,242 98 *a* | 4,757 02 |
| 251 | 148 | For Purchase of Specimens | 2,000 00 | 849 58 *a* | 1,150 42 |
| | | | *339,000 00* | *293,638 88* | |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides | 724,600 00 | 619,180 40 | 105,419 60 |
| | | UNDER STATUTE — STATUTAIRE | | | |
| | 148 | Domestic Fuel Act of 1927—17 Geo. V. Chap. 52, 1926-27 | ..... | 15,592 56 | |
| | | SUMMARY — SOMMAIRE | | | |
| | | Amount under Supply Bills | 724,600 00 | 619,180 40 | 105,419 60 |
| | | Amount under Statute | 15,592 56 | 15,592 56 | |
| | | Totals — Totaux ..... (Page 2) | 740,192 56 | 634,772 96 | 105,419 60 |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## MINES AND GEOLOGICAL SURVEY-Conc. — MINES ET LEVÉS GÉOLOGIQUES-Fin

### EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

1. The saving is due to the restriction of activities during the fiscal year in the interests of economy — Dû à une moins grande activité durant l'année financière par raison d'économie.

Examined and certified — Examinés et certifiés.

C. H. DOUGLAS,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

## MISCELLANEOUS — DIVERS

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| | | Allowances, contributions and grants— | | | |
| 340 | 154 | Canadian Branch of the St. John Ambulance Association | $ 5,000 00 | $ 5,000 00 | |
| 335 | 154 | Canadian Council on Child Welfare | 10,000 00 | 10,000 00 | |
| 466 | | Canadian contribution in commemoration of the 1000th Anniversary of the Parliament of Iceland | 2,500 00 | ..... | *m* $2,500 00 |
| 309 | 129 | Canadian General Council of the Boy Scouts Association | 15,000 00 | 15,000 00 | |
| 325 | 141 | Canadian Law Library, London, Eng | 500 00 | 421 88 | 78 12 |
| 338 | 154 | Canadian National Committee for Mental Hygiene | 20,000 00 | 20,000 00 | |
| 336 | 154 | Canadian National Institute for the Blind | 20,000 00 | 20,000 00 | |
| 457 | 154 | Canadian Red Cross Society | 10,000 00 | 10,000 00 | |
| 337 | 154 | Canadian Tuberculosis Association | 25,000 00 | 25,000 00 | |
| 342 | | Chief Constables' Association of Canada | 500 00 | 500 00 | |
| 470 | 138 | Compassionate grant to the Estate of the late Miss F. V. Bridgman | 2,028 65 | 2,028 65 | |
| 311 | 129 | Dominion Council of the Girl Guides | 6,000 00 | 6,000 00 | |
| 328 | 148 | Imperial Institute | 9,733 33 | 9,733 33 | |
| 308 | 126 | International Association of Accredited Journalists of the League of Nations | 1,000 00 | 977 70 | 22 30 |
| 455 | 130 | Interparliamentary Union | 600 00 | 600 00 | |
| 317 | 129 | L'Institut Nazareth de Montreal to assist in work with the Blind | 5,000 00 | 5,000 00 | |
| 316 | 129 | Montreal Association for the Blind | 5,000 00 | 5,000 00 | |
| 456 | 154 | Montreal Committee of the American Public Health Association in connection with the visit to Canada of the American Public Health Association | 2,500 00 | 2,500 00 | |
| 467 | 126 | Retiring gratuity for Lucien Pacaud, late Secretary, Office of the High Commissioner, London | 5,000 00 | 5,000 00 | |
| 313 | 129 | Royal Astronomical Society | 2,000 00 | 2,000 00 | |
| 314 | 129 | Royal Canadian Academy of Arts | 2,500 00 | 2,500 00 | |
| 315 | 129 | Royal Society of Canada | 8,000 00 | 8,000 00 | |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

**MISCELLANEOUS**-Con. — **DIVERS**-Suite

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| | | Allowances, contributions and grants—*Conc.* | | | |
| 332 | 150 | To Alfred Dummer on retirement from the position of caretaker, Hamilton Rifle Range | $ 1,287 00 | $ 1,287 00 | |
| 472 | 142 | To assist in defraying the expenses of the fifty-first Annual Convention of the American Federation of Labor to be held at Vancouver in October, 1931 | 2,500 00 | 2,500 00 | |
| 333 | 150 | To Desire Suetens on retirement from the position of caretaker Craig Street Drill Hall, Montreal | 2,272 50 | 2,272 50 | |
| 465 | 138 | To John Thomas Miner (Jack Miner) to assist him in his wild life conservation work | 2,500 00 | 2,500 00 | |
| 322 | 138 | To pay Mrs. E. B. Hutcheson as Matron, notwithstanding the fact that, owing to advanced age, she may not be able to continue the regular performance of such duties in recognition of the valuable services rendered by her late husband as Exhibition Commissioner | 1,200 00 | 1,200 00 | |
| 476 | 138 | To W. B. Gray, Stettler, Alberta, who has reached the age of 75 years, and was in the Public Service in various capacities, since 1906 | 600 00 | 600 00 | |
| 318 | 130 | To the Provinces of Nova Scotia, $875,000; New Brunswick, $600,000; Prince Edward Island, $125,000; pending consideration of Provincial Subsidies | 1,600,000 00 | 1,600,000 00 | |
| 350 | 130 | Towards the expenses of the Convention of the World's Woman's Christian Temperance Union | 2,500 00 | 2,500 00 | |
| 475 | 177 | To veterans of the North West Mounted Police, who served in the North West Rebellion of 1885 in lieu of scrip at $300 each, as authorized by the Governor in Council | 18,000 00 | 18,000 00 | |
| 339 | 154 | Victorian Order of Nurses | 10,000 00 | 10,000 00 | |
| 468 | 130 | Administration of the Consolidated Revenue and Audit Act including salaries and contingent expenses | 25,000 00 | 2,984 50 | *a* $ 22,015 50 |
| 464 | 126 | Arbitration expenses "I'm Alone" case | 10,000 00 | 459 71 | *b* 9,540 29 |
| 323 | 141 | Bankruptcy Act, Administration of | 2,000 00 | 222 44 | *c* 1,777 56 |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

**MISCELLANEOUS**-Con. — **DIVERS**-Suite

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 459, 329 | 150 | Battlefields Memorials | $ 212,500 00 | $ 188,987 01 | *d* $23,512 99 |
| 334 | 144 | Chief Electoral Officer—Salaries and Contingencies of Office | 16,360 00 | 12,453 66 | *c* 3,906 34 |
| 346 | | Canada Temperance Act—Expenses | 1,000 00 | ..... | *e* 1,000 00 |
| 320 | 136 | Fire Prevention | 10,000 00 | 9,476 67 | *f* 523 33 |
| 474 | 126 | Hospitality in connection with Foreign Visitors | 35,000 00 | 34,857 64 | 142 36 |
| 330 | 150 | Imperial War Graves Commission | 290,000 00 | 150,991 70 | *g* 139,008 30 |
| 344 | 178 | International Office for the Protection of Industrial Property International Copyright Union Office and Union for the Protection of Literary and Artistic Works | 2,000 00 | 1,573 61 | *c* 426 39 |
| 331 | 150 | Legal expenses, etc., *re* action in connection with regulation of Aerial Navigation | 10,000 00 | 10,000 00 | |
| †*310, 326 | 14 | Loan to Harbour Commissioners of Montreal, with interest at a rate to be fixed by the Governor in Council for such period and upon such terms and conditions as the Governor in Council may determine, and to be applied in payment of deficits resulting from the operations of the Montreal Harbour Bridge (Open Account) | 704,000 00 | ..... | 704,000 00 |
| 487 | | Loan to the Quebec Harbour Commissioners for the construction of harbour improvements and terminal facilities, including renewals and repairs, additional to the amount authorized by the Quebec Harbour Loan Act 1928, etc. (Open Account) | 500,000 00 | ..... | 500,000 00 |
| 462, 324 | 141 | Litigated Matters—Department of Justice—Expenses | 32,020 36 | 13,197 84 | *h* 18,822 52 |
| 460, 347 | 178 | Naturalization Act, Expenses | 24,916 26 | 16,773 82 | *i* 8,142 44 |
| 312 | 130 | Negotiation of Treaties, Expenses | 10,000 00 | 6,989 22 | *a* 3,010 78 |
| 343 | 178 | Patent Record | 35,000 00 | 35,000 00 | |
| 352 | 130 | Payment annually from the Consolidated Revenue Fund of the sum of $2,000 to each Minister of the Crown charged with the administration of a department, the Solicitor General and the Leader of the Opposition and the sum of $1,000 each to the Speaker of the Senate and the Speaker of the House of Commons in lieu of motor | | | |

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

**MISCELLANEOUS**–Con. — **DIVERS**–Suite

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| | | cars and their maintenance, including chauffeurs, the acceptance of such sums not to vacate their respective seats in Parliament, etc | $ 42,000 00 | $ 34,844 73 | *a* $ 7,155 27 |
| 486 | 148 | Payments in connection with movements of coal under conditions prescribed by the Governor in Council and for the cost of administration thereof | 1,428,000 00 | 721,400 82 | *j* 706,599 18 |
| 348 | 130 | Payment of interest at 5% per annum on deferred subsidy payment to the Province of Nova Scotia | 21,462 79 | 21,462 79 | |
| 349 | 155 | Payment to the Quebec Central Railway of the amount of their earnings for Mail Service, over-deducted on account of interest on subsidies | 9,311 09 | 9,311 09 | |
| 345 | 123 | Public Archives | 85,000 00 | 85,000 00 | |
| 327 | 146 | Refund to James Cooper Keith of money paid by him for the rental of a certain water lot, the lease of which was never executed, with interest | 960 00 | 960 00 | |
| 471 | 126 | Representation at the Disarmament Conference to be held in Geneva | 25,000 00 | 22,419 50 | *k* 2,580 50 |
| 469 | 130 | Royal Canadian Mint, Administration | 125,000 00 | 66,210 75 | *a* 58,789 25 |
| 353 | 130 | Royal Commission on the Public Service, Expenses | 22,042 87 | 2,269 22 | *a* 19,773 65 |
| *311 | 130 | Royal Commission on Transportation | 35,000 00 | 34,391 94 | *a* 608 06 |
| 321 | 130 | Salaries and expenses of the Office of the Salvage Officer, including L. H. Beer at $5,000 | 15,200 00 | 13,794 71 | *a* 1,405 29 |
| 341 | 175 | St. Lawrence Ship Canal, Surveys and Investigations, Salaries and expenses | 50,000 00 | 32,172 22 | *l* 17,827 78 |
| 310 | 129 | Subscriptions to publications of the Empire Parliamentary Association to be distributed to members of the House of Commons | 2,000 00 | 2,000 00 | |
| 351 | | Tariff Board, Salaries and expenses | 120,000 00 | ..... | *m*120,000 00 |
| 461 | 146 | To defray expenses incurred in connection with the investigation into and concerning the administration of Halifax Harbour | 9,000 00 | 7,653 95 | 1,346 05 |
| 458 | 154 | To reimburse Messrs. John Penny & Sons, Limited, for expenditures made on behalf of three shipwrecked mariners | 479 00 | 479 00 | |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

**MISCELLANEOUS**-Con. — **DIVERS**-Suite

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 473, 319 | 53 | Unforeseen Expenses | $ 105,000 00 | $ 73,156 97 | $ 31,843 03 |
| | 129 | Vote 292, 1930-31—Payment of the Exchequer Court Award and interest thereon, and expenses of the expropriation proceedings taken by the Federal District Commission in connection with the Birkett leasehold on ordnance lands being part of the Rideau Canal Reserve incorporated into the area of Confederation Park | 60,512 27 | 58,870 26 | *a* 1,642 01 |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides | 5,874,486 12 | 3,466,486 83 | 2,407,999 29 |
| | | UNDER STATUTE — STATUTAIRE | | | |
| | 130 | Board of Audit, Chap. 10, R.S. 1927 | ..... | 1,326 00 | |
| | 144 | Chief Electoral Officer, Salary—R.S.C. 1927, Chap. 53 | ..... | 6,000 00 | |
| | 129 | City of Ottawa, Chap. 43, Statutes 1931 | ..... | 100,000 00 | |
| | 136 | Exchequer Court Awards—*re* Sun Life Assurance Co. of Canada | ..... | 4,372 16 | |
| | 129 | Federal District Commission, Chap. 26, Statutes of 1928 | ..... | 52,824 31 | |
| | 129 | Federal District Commission, 18-19 Geo. V, Chap 26, 1928 | ..... | 200,000 00 | |
| | 53 | Gratuities—C. S. Act, Chap. 22, Sec. 56, R.S.C. 1927 | ..... | 68,930 87 | |
| | 129 | National Battlefields Commission, 18-19 Geo. V, Chap. 36, 1928 | ..... | 75,000 00 | |
| | 129 | Ottawa Mint Act, R.S.C. 1927, Chap. 134 | ..... | 150,000 00 | |
| | | Total | ..... | 658,453 34 | |
| | | SUMMARY — SOMMAIRE | | | |
| | | Amount under Supply Bills | 5,874,486 12 | 3,466,486 83 | 2,407,999 29 |
| | | Amount under Statute | 658,453 34 | 658,453 34 | |
| | | Totals — Totaux (Page 2) | 6,532,939 46 | 4,124,940 17 | 2,407,999 29 |

*Supplementary Estimates — Crédits supplémentaires.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## MISCELLANEOUS-Con. — DIVERS-Suite

RECAPITULATION BY DEPARTMENTS — RÉCAPITULATION PAR MINISTÈRE

| Reference — Voir | Department — Ministère | Grants Voted and Statutory — Crédits, votés et statutaires | Expenditure — Dépenses | | | |
|---|---|---|---|---|---|---|
| | | | Sundry Expenses Voted and Statutory — Dépenses diverses, votées et statutaires | Unforeseen Expenses — Dépenses imprévues | Gratuities — Gratifications | Total |
| 122 | Agriculture | | | | $ 5,063 33 | $ 5,063 33 |
| 123 | Archives, Public | $ 85,000 00 | $ 85,000 00 | | 1,120 00 | 86,120 00 |
| 124 | Auditor General's Office | | | | 560 00 | 560 00 |
| 126 | External Affairs | 78,500 00 | 63,714 55 | $ 6,566 67 | | 70,281 22 |
| 129 | Finance | 2,124,817 93 | 2,469,568 43 | 46,874 64 | | 2,516,443 07 |
| 134 | Immigration and Colonization | | | | 1,250 00 | 1,250 00 |
| 135 | Indian Affairs | | | | 530 00 | 530 00 |
| 136 | Insurance | 10,000 00 | 13,848 83 | | | 13,848 83 |
| 138 | Interior | 6,328 65 | 6,328 65 | | 3,820 00 | 10,148 65 |
| 141 | Justice | 34,520 36 | 13,842 16 | | 4,896 66 | 18,738 82 |
| 142 | Labour | 2,500 00 | 2,500 00 | 4,721 29 | | 7,221 29 |
| 144 | Legislation | 16,360 00 | 18,453 66 | | 1,656 25 | 20,109 91 |
| 146 | Marine | 1,213,960 00 | 8,613 95 | | 4,214 13 | 12,828 08 |
| 148 | Mines | 1,437,733 33 | 731,134 15 | | 684 00 | 731,818 15 |
| 150 | National Defence | 516,059 50 | 353,538 21 | | 892 50 | 354,430 71 |
| 151 | National Revenue | | | | 9,840 00 | 9,840 00 |
| 154 | Pensions and National Health | 102,979 00 | 102,979 00 | | 2,660 00 | 105,639 00 |
| 155 | Post Office | 9,311 09 | 9,311 09 | | 17,723 33 | 27,034 42 |
| 158 | Public Printing and Stationery | | | | 1,586 67 | 1,586 67 |
| 172 | Public Works | | | 14,994 37 | 5,654 00 | 20,648 37 |
| 175 | Railways and Canals | 50,000 00 | 32,172 22 | | 2,830 00 | 35,002 22 |
| 177 | Royal Canadian Mounted Police | 18,500 00 | 18,500 00 | | | 18,500 00 |
| 178 | Secretary of State | 62,916 26 | 53,347 43 | | 400 00 | 53,747 43 |
| 181 | Trade and Commerce | | | | 3,550 00 | 3,550 00 |
| 52 | Under various departments Votes 319 and 473 Unforeseen Expenses | 105,000 00 | | | | |
| 52 | Under Statute (including Gratuities, $68,930.87) | 658,453 34 | | | | |
| | Totals — Totaux | 6,532,939 46 | 3,982,852 33 | 73,156 97 | 68,930 87 | 4,124,940 17 |

†$534,000.00 was expended out of votes 310 and 326 on account of Montreal Harbour Bridge and debited to Miscellaneous Investments and Other Accounts (non-active). — $534,000.00 furent imputés aux crédits 310 et 326 pour le Pont de la Commission du Port de Montréal et débités aux placements divers et autres comptes (inactif).

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

**MISCELLANEOUS**-Conc. — **DIVERS**-Fin

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

*a.* Information not supplied by the Finance Department — Le Ministère des Finances n'a pas fourni d'explications.

*b.* Case still pending—$9,000 revoted in 1932-33 — Affaire encore en litige; $9,000 furent votés de nouveau en 1932-33.

*c.* Impossible to estimate more closely — Impossibilité de prévoir plus exactement le montant des dépenses.

*d.* Work did not progress as rapidly as anticipated — Les travaux ne progressèrent pas si rapidement que l'on prévoyait.

*e.* No petition under the Act — Aucun référendum ne fut organisé en vertu des dispositions de la loi.

*f.* Curtailment of the usual printing expenditure on Fire Prevention Week campaign literature — Réduction dans les frais ordinaires d'impression de brochures distribuées au cours de la semaine d'éducation pour prévenir les incendies.

*g.* Canada's proportionate share was reduced, termination of the agreed period of contribution — La quote-part du Canada fut réduite, expiration de la période originairement prévue durant laquelle il devait contribuer.

*h.* Impossible to foresee how much litigation would be carried on during the year — Impossibilité de prévoir le nombre des litiges survenant dans l'année.

*i.* Printing orders not completed at the close of the year. Accurate estimate not possible — Les commandes d'impressions ne furent pas terminées avant la fin de l'année. Evaluation exacte impossible.

*i.* Of the unexpended balance there is $638,735.66 for which bills had not been submitted prior to the lapse of 1931-32 vote, and for which movements authorized, did not take place; the remaining balance was due to the general falling off in consumption — Sur la balance inemployée, $638,760.70 proviennent de comptes qui ne furent pas présentés avant que le crédit de 1931-32 ne fut frappé de déchéance et pour lesquels les transports autorisés n'eurent pas lieu; le solde est dû à une diminution dans la consommation.

*k.* Conference continued in 1932-33, and provision made in that year — La conférence fut continuée en 1932-33 et des provisions faites à cette fin dans le budget de cette année.

*l.* Entire boring program not carried out, and the amount granted for committee work not all expended — Les sondages projetés ne furent pas tous effectués et les montants prévus pour les travaux du Comité ne furent pas dépensés en totalité.

*m.* Tariff Board not appointed — La Commission du tarif ne fut pas nommée.

AUDIT NOTES — NOTES DE VÉRIFICATION

*Vote-Crédit 329*—Fire Insurance paid contrary to Treasury Board Regulations (see precis of correspondence, page 342) — Prime d'une police-incendie payée contrairement aux règlements du Conseil du Trésor (voir précis de correspondance, page 350).

*Vote-Crédit 345*—Change in organization without approval of Governor in Council (see precis of correspondence, page 337) — Réorganisation faite sans l'autorisation du Gouverneur en son Conseil (voir précis de correspondance, page 349).

*Vote-Crédit 345*—Payment for vacation periods, without proper authority (see precis of correspondence, page 337) — Congés payés sans l'autorisation requise (voir précis de correspondance, page 349).

Examined and certified — Examinés et certifiés.

C. J. ALLAN, C. H. DOUGLAS, R. S. GLASS, H. P. GODARD, R. H. HAMLYN, P. D. MACDONALD, S. RETTIE, J. N. TRIBBLE,
Chief Examiners — Chefs vérificateurs.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND
## DÉPENSES DIVERSES PAYÉES A MÊME LE FONDS CONSOLIDÉ

| Page — Vol. I | Service | | Amount — Montant |
|---|---|---|---|
| 130 | Contribution to Superannuation Fund No. 5 under Civil Service Superannuation Act, 1924, Chap. 24, R.S. 1927 | | $ 2,228,625 53 |
| 142 | Government Annuities—To maintain reserve, year ended March 31, 1932 | | 261,939 35 |
| | Non-active Accounts written off and charged to Consolidated Fund— | | |
| 179 | Soldier Land Settlement Loans Revaluation of Land | | 136,252 78 |
| 138 | Seed Grain and Relief Account— | | |
| | Relief of needy settlers 1930-31 and 1931-32, Province of Saskatchewan | $ 346,364 78 | |
| | Amount collected and retained by Province of Saskatchewan as commission on collections, 5 p.c. | 432 96 | |
| | | | 346,797 74 |
| 130 | Outstanding cheques—Provision for which has been credited to Casual Revenue | | 6,489 78 |
| 175 | Railway Grade Crossing Fund, 1919-20, Geo. V, Chap. 54 | | 958,527 82 |
| 179 | Soldier Land Settlement Loans—30 p.c. reduction of settlers' indebtedness Act of 1930 | | 43,920 18 |
| 152 | W. A. Black payment of costs Exchequer Court Award of Dec. 15th, 1931, *re* Income Tax | | 345 20 |
| | Total (Page 2). | | 3,982,898 38 |

Examined and certified — Examinés et certifiés.

S. RETTIE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## NATIONAL DEFENCE — DÉFENSE NATIONALE

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | | Grant not used — Crédits non employés |
|---|---|---|---|---|---|---|
| | | MILITIA SERVICES — MILICE | | | | |
| 146 | | Administration | $ 332,000 00 | $ 301,071 20 | *a* | $ 30,928 80 |
| 147 | | Cadet Services | 400,000 00 | 374,251 25 | *b* | 25,748 75 |
| 148 | | Contingencies | 44,000 00 | 24,455 21 | *c* | 19,544 79 |
| 403, 149 | | Engineer Services and Works | 736,000 00 | 496,921 07 | *d* | 239,078 93 |
| 150 | 149 | General Stores | 683,000 00 | 620,223 58 | *e* | 62,776 42 |
| 151 | | Manufacturing Establishments | 550,000 00 | 549,986 67 | | 13 33 |
| 404, 152 | | Non-Permanent Active Militia | 2,006,000 00 | 1,993,752 02 | *f* | 12,247 98 |
| 153 | | Permanent Force | 5,050,000 00 | 4,920,362 19 | *b* | 129,637 81 |
| 405, 154 | | Royal Military College | 386,000 00 | 375,234 69 | *f* | 10,765 31 |
| 155 | | Topographic Survey | 45,000 00 | 44,205 85 | *f* | 794 15 |
| | | | *10,232,000 00* | *9,700,463 73* | | |
| | | NAVAL SERVICES — MARINE | | | | |
| 156 | 149 | Naval Service—Maintenance of the ships and establishments of the Naval Service, etc. | 3,375,000 00 | 3,043,201 19 | *g* | 331,798 81 |
| | | GENERAL — EN GÉNÉRAL | | | | |
| 157 | 149 | Civil Pensions— | | | | |
| | | Life pension to Robert Allen | 269 52 | 269 52 | | |
| | | Life pension to Walter Pettipas | 515 90 | 515 90 | | |
| | | Life pension to Florence Walker and children | 540 00 | 540 00 | | |
| | | Life pension to Arnold Truman Townsend | 420 00 | 420 00 | | |
| | | Life pension to Michael Mountain | 420 00 | 420 00 | | |
| | | Life pension to Margaret McCoshen | 480 00 | 225 33 | *h* | 254 67 |
| | | | *2,645 42* | *2,390 75* | | |
| | | Miscellaneous — Divers | | | | |
| 406 | 149 | Compassionate grants to Civilian Employees for injuries sustained while on duty, etc | 853 65 | 853 65 | | |
| | | Total under Supply Bills | | | | |
| | | Total en vertu des Lois des Subsides (Page 2) | 13,610,499 07 | 12,746,909 32 | | 863,589 75 |

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

## NATIONAL DEFENCE–Conc. — DÉFENSE NATIONALE–Fin

### EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

*a.* Transport, and printing and stationery over-estimated — Surestimation des frais de transport, d'imprimerie et de papeterie.

*b.* Curtailment of activities and savings generally — Réductions dans les opérations et économies générales.

*c.* Contingent expenses lower than estimated — Dépenses contingentes inférieures aux prévisions.

*d.* Program of work curtailed — Réduction dans le programme des travaux.

*e.* Orders placed overseas and not filled by March 31 — Des commandes données à l'étranger ne furent pas exécutées avant le 31 mars.

*f.* Savings generally — Économies en général.

*g.* Curtailment of activities, and savings *re* construction of new destroyers — Le service déploya moins d'activité et économies dans la construction de nouveaux torpilleurs.

*h.* Margaret McCoshen died Sept. 19, 1931 — Marguerite McCoshen décéda le 19 septembre 1931.

### AUDIT NOTES — NOTES DE VÉRIFICATION

*Vote–Crédit 148*—$171.20 was expended from this vote as salaries and expenses of Commissioners appointed to investigate charges of political partisanship — Les traitements et les indemnités payés aux Commissaires chargés d'enquêter sur les cas de propagande politique, s'élevèrent à $171.20 et furent imputés à ce crédit.

*Vote–Crédit 150*—Rent of Stores and Camp Equipment credited to General Stores instead of to Casual Revenue (see precis of correspondence, page 342) — Montant provenant de la location d'entrepôts et d'équipements de campagne crédité aux magasins en général au lieu de l'être au revenu casuel (voir précis de correspondance, page 350).

*Vote–Crédit 152*—$43.75 was expended from this Vote in Military District No. 10, through failure to pay light and water accounts within the discount period — Les comptes d'électricité et d'eau du district militaire No. 10 n'ayant pas été payés dans le délai prévu pour bénéficier de l'escompte, $43.75 durent être imputés à ce crédit.

Militia Act, Chap. 132 R.S. 1927. Under this Act $1,600.01 was expended in aid of civil power at the request of the Attorney General of the Province of Alberta. This amount was refunded during the fiscal year by the Province of Alberta — Loi de la Milice, Chap. 132, S.R.C. 1927. A la demande du Procureur Général de l'Alberta, une somme de $1,600.01 fut dépensée en vertu des dispositions de cette loi, pour assister le pouvoir civil. La Province de l'Alberta remboursa ce montant au cours de l'année financière.

Examined and certified — Examinés et certifiés.

P. D. MacDONALD,
Chief Examiner — Chef vérificateur.

**These accounts have been examined under my direction, and are correct.**
**Ces comptes, vérifiés sous ma direction, sont exacts.**

GEO. GONTHIER,
**Auditor General — Auditeur Général**

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## NATIONAL REVENUE — REVENU NATIONAL

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 354 | | Salaries and Contingent expenses of the several Ports in the Dominion including pay for overtime of Officers, etc..... | $ 8,564,860 00 | $ 7,464,236 99 | *a* $1,100,623 01 |
| 354 | | Salaries and travelling expenses of Inspectors of Ports and of other officers on inspection and in connection with the Board of Customs, etc..... | 1,397,510 00 | 1,170,656 79 | *b* 226,853 21 |
| 354 | | Miscellaneous—Printing and Stationery, subscriptions to commercial papers, etc. | 625,000 00 | 593,718 75 | *c* 31,281 25 |
| 477, 354 | 151 | Expenses of maintenance of Revenue Cruisers and for Preventive Service, etc..... | 2,108,991 00 | 1,643,667 92 | *d* 465,323 08 |
| 354 | | Amount to be paid to Department of Justice to be disbursed by and accounted for to it for Secret Preventive Service; amount required to create positions and make appointments of officers for the prevention of smuggling and to investigate reported frauds against the revenue, etc..... | 60,000 00 | 40,017 28 | *e* 19,982 72 |
| 477, 354 | | Administration of the Income War Tax Act, 1917, and amendments thereof, and authority for this purpose to create positions and make appointments, etc..... | 2,550,000 00 | 2,131,211 06 | *f* 418,788 94 |
| | | Total under Supply Bills.<br>Total en vertu des Lois des Subsides..... | 15,306,361 00 | 13,043,508 79 | 2,262,852 21 |
| | | UNDER STATUTE — STATUTAIRE | | | |
| | 151 | Gratuities in lieu of leave on Retirement, 18-19 Geo. V, Chap. 37..... | ..... | 100,701 36 | |
| | | SUMMARY — SOMMAIRE | | | |
| | | Amount under Supply Bills..... | 15,306,361 00 | 13,043,508 79 | 2,262,852 21 |
| | | Amount under Statute..... | 100,701 36 | 100,701 36 | |
| | | Totals — Totaux..... (Page 2) | 15,407,062 36 | 13,144,210 15 | 2,262,852 21 |

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

## NATIONAL REVENUE–Conc. — REVENU NATIONAL–Fin

### EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

*a.* Owing to the instituting of the eight hour day, and an increase in the rate of overtime pay, provision was made for additional expenditure. By staggering the hours of service of officers at a large number of points, however, a great saving was effected — Par suite de l'adoption de la journée de huit heures et de l'augmentation du taux pour le paiement des heures supplémentaires de travail des provisions avaient été faites pour une dépense additionnelle. En échelonnant, dans un grand nombre de bureaux, les heures de travail entre les fonctionnaires, de fortes économies furent effectuées.

*b.* Over-estimated — Surestimation.

*c.* Reduction in expenditures for printing and stationery — Réduction dans les frais d'imprimerie et de papeterie.

*d.* The construction of one cruiser provided for was not proceeded with. Of the three cruisers projected, only two were built, also, there were considerable reductions in the cost of operation of a number of cruisers — La construction prévue d'un patrouilleur fut différée. Sur les trois patrouilleurs dont la construction avait été prévue, deux seulement furent construits; diminution considérable dans les frais d'exploitation de plusieurs patrouilleurs.

*e.* Unable to estimate more closely — Impossibilité d'évaluer plus exactement le montant des dépenses.

*f.* Saving effected by reduction in advertising and printing — Économie due à une réduction dans les frais d'imprimerie et de réclame.

### AUDIT NOTES — NOTES DE VÉRIFICATION

*Vote–Crédit 354*—Payment of salary of Confidential Messenger in excess of authorized rate (see precis of correspondence, page 343) — Messager de confiance recevant un traitement supérieur à celui autorisé. (voir précis de correspondance, page 353).

*Vote–Crédit 354*.—Purchases of Land without Approval of Governor in Council (see precis of correspondence, page 344) — Achats de terrain faits sans l'autorisation du Gouverneur en son Conseil (voir précis de correspondance, page 353).

*Vote–Crédit 354*—In addition to the salaries paid from this vote an amount totalling $37,189.25 was paid by other departments as salaries, etc., to 192 Customs and Excise Officers — En plus des traitements payés à même ce crédit, une somme additionnelle de $37,189.25 fut payée par d'autres ministères à 192 employés des douanes et de l'accise à titre de traitement, pension, etc.

*Votes–Crédits 354 & 477*—Appointment to staff of Income Tax Division without authority (see precis of correspondence, page 342) — Fonctionnaires du département de l'Impôt sur le Revenu nommés sans autorisation (voir précis de correspondance, page 353).

*Votes–Crédits 354 & 477*—Patrol Boat not delivered on date specified in Contract (see precis of correspondence, page 343) — Patrouilleur n'ayant pas été lancé à la date prévue dans le contrat (voir précis de correspondance, page 354).

*Votes–Crédits 354 & 477*—Payment of Security Bond premiums without proper authority (see precis of correspondence, page 343) — Primes d'une assurance de garantie payée sans l'autorisation requise, (voir précis de correspondance, page 354).

*Votes–Crédits 354 & 477*—Salaries of Preventive Service Officers paid in excess of rates provided by Civil Service Classification (see precis of correspondence, page 344) — Fonctionnaires du service de surveillance touchant un traitement excédant celui prévu par le barème des traitements de la Commission du Service Civil (voir précis de correspondance, page 354).

*Vote–Crédit 354*—$3,192.30 was expended from this vote as salaries and expenses of Commissioners appointed to investigate charges of political partisanship — Les traitements et les indemnités payés aux Commissaires chargés d'enquêter sur les cas de propagande politique, s'élevèrent à $3,192.30 et furent imputés à ce crédit.

Examined and certified — Examinés et certifiés.

R. S. GLASS,
Chief Examiner — Chef vérificateur.

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**These accounts have been examined under my direction, and are correct.**
**Ces comptes, vérifiés sous ma direction, sont exacts.**

GEO. GONTHIER,
**Auditor General — Auditeur Général.**

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## OCEAN AND RIVER SERVICE — SERVICES OCÉANIQUES ET FLUVIAUX

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 212 | | Dominion Steamers and Ice-breakers—Maintenance and Repairs | $ 1,860,030 00 | $ 1,505,849 64 | *a* $354,150 36 |
| 213 | | Miscellaneous Services relating to Navigation and Shipping | 53,000 00 | 39,432 73 | *b* 13,567 27 |
| 214 | | To reimburse the British Board of Trade for expenditures incurred in the relief of distressed Canadian seamen not authorized by the Canada Shipping Act | 300 00 | 222 02 | 77 98 |
| 215 | | Subsidies for Wrecking Plants—Quebec and British Columbia | 70,000 00 | 70,000 00 | |
| 216 | | Miscellaneous and unforeseen expenses | 12,000 00 | 6,919 13 | *c* 5,080 87 |
| 217 | | Life Saving Service | 75,000 00 | 57,534 65 | *d* 17,465 35 |
| 218 | | Hydrographic and Tidal and Current Surveys, and to provide for the maintenance and repair of Hydrographic Steamers | 570,000 00 | 494,051 05 | *e* 75,948 95 |
| 485 | | To provide for the construction of a new Steamer for Hydrographic Surveys | 538,000 00 | 514,258 88 | 23,741 12 |
| 432, 219 | 145 | Radiotelegraph Service, etc | 841,000 00 | 649,355 88 | *f* 191,644 12 |
| 220 | | Radio Service—To provide for the general improvement of reception conditions to licensed broadcast listeners | 225,000 00 | 216,906 12 | 8,093 88 |
| 431 | | To provide for the construction of an Ice-breaker for Hudson Strait | 21,731 45 | 20,831 61 | 899 84 |
| 433 | | Compassionate allowance to Lawrence Larson, formerly employed as caretaker at the Esquimalt Workshop of the Radiotelegraph Service | 500 00 | 500 00 | |
| 434 | | Expenses of a reference as to the jurisdiction of Parliament to regulate and control radio communication | 30,000 00 | 20,481 16 | *g* 9,518 84 |
| 435 | | Amount required to provide for the construction or acquisition of two tug and fire boats for service in the Harbour of Quebec. | 350,000 00 | 23,331 96 | *h* 326,668 04 |
| | | Vote 389—1930-31 Construction of an Ice-breaker for Hudson Strait | 32,885 00 | 11,153 55 | 21,731 45 |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides (Page 2) | 4,679,416 45 | 3,630,828 38 | 1,048,588 07 |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## OCEAN AND RIVER SERVICE-Conc. — SERVICES OCÉANIQUES ET FLUVIAUX-Fin

### EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

*a.* The principal saving effected was in the ice-breaking fleet, which owing to open winter, was not called upon to do any real ice-breaking until the early spring. Owing to urgent need for strict economy savings were also effected by laying up certain vessels, reducing crews, eliminating uniforms, etc. — L'économie principale fut réalisée dans l'exploitation de la flotte des brise-glaces qui, par suite de la douceur de l'hiver, ne fut employée qu'au début du printemps. Par suite d'une politique d'économie rigide, certains navires furent désarmés, les équipages réduits, les uniformes supprimés, etc.

*b.* Navigation schools at Charlottetown, P.E.I., and Sydney, N.S., were not opened although provision had been made therefor, and the school at Prince Rupert, B.C., was open for a shorter period than anticipated. The amount provided for the removal of obstructions in navigable waters was not required. The expenses for relief for distressed seamen were to a large extent recovered from the shipowners — Les écoles de navigation de Charlottetown, I.P.E. et de Sydney, N.E., ne furent pas ouvertes, bien que des crédits aient été votés; celle de Prince Rupert, C.B. fut ouverte moins longtemps que l'on ne prévoyait. Le montant prévu pour l'enlèvement d'obstacles dans les eaux navigables ne fut pas employé. Les dépenses faites pour venir en aide aux marins nécessiteux furent en grande partie remboursées par les armateurs.

*c.* Unable to estimate more closely — Impossibilité d'évaluer plus exactement le montant des dépenses.

*d.* The saving was due mostly to the department not being called upon to give any appreciable rewards for life saving, wreck pay, and other economies — La réduction est due principalement à ce que le Ministère ne fut pas obligé de donner des récompenses importantes pour sauvetage de vie, renflouage, etc., et autres économies.

*e.* $50,000 was included in the estimates for a Tidal and Current Survey investigation in the lower St. Lawrence; no suitable steamer being available, this work was not undertaken. A margin of safety accounts for the balance — $50,000 avaient été compris dans le budget pour faire un levé des marées et des courants, dans le bas St-Laurent mais comme aucun bateau convenable ne put être trouvé, les levés ne furent pas entrepris. La balance est due à une marge en cas d'imprévu.

*f.* Largely accounted for as the result of construction work provided for amounting to $112,935 not being undertaken — Dû en grande partie à ce que des travaux de construction s'élevant à $112,975 ne furent pas faits.

*g.* Over-estimated — Surestimation.

*h.* Work not proceeded with — Les travaux ne furent pas continués.

### AUDIT NOTE — NOTE DE VÉRIFICATION

*Votes-Crédits 216, 217 & 219*—$258.85 was expended from these votes as salaries and expenses of Commissioners appointed to investigate charges of political partisanship — Les traitements et les indemnités payés aux Commissaires chargés d'enquêter sur les cas de propagande politique, s'élevèrent à $258.85 et furent imputés à ce crédit.

Examined and certified — Examinés et certifiés.

J. N. TRIBBLE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## PENITENTIARIES — PÉNITENCIERS

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 102 | | Kingston | $ 586,500 00 | $ 516,322 13 | a $ 70,177 87 |
| 102 | | St. Vincent de Paul, including Preferred Class Penitentiary, Quebec | 564,000 00 | 563,568 66 | a 431 34 |
| 102 | | Dorchester | 309,500 00 | 309,025 19 | a 474 81 |
| 102 | | Manitoba | 327,000 00 | 322,415 02 | a 4,584 98 |
| 102 | 141 | British Columbia | 260,000 00 | 259,445 39 | a 554 61 |
| 102 | | Saskatchewan | 445,000 00 | 444,611 06 | a 388 94 |
| 102 | | Preferred Class Penitentiary, Ontario | 265,000 00 | 264,660 47 | a 339 53 |
| 394, 102 | | General | 51,400 00 | 50,627 66 | a 772 34 |
| | | Vote 338—1930-31 To provide for the purchase of properties at St. Vincent de Paul | 6,200 00 | 6,200 00 | |
| | | Total under Supply Bills. Total en vertu des Lois des Subsides (Page 2) | 2,814,600 00 | 2,736,875 58 | 77,724 42 |

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

*a.* Closer estimate impossible — Impossibilité d'évaluer plus exactement le montant des dépenses.

Examined and certified — Examinés et certifiés.

C. H. DOUGLAS,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## PENSIONS

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés | Grant exceeded — Crédits dépassés |
|---|---|---|---|---|---|---|
| A 129 | | Annuity to Dr. F. G. Banting | $ 7,500 00 | $ 8,125 00 | ..... | *a* $ 625 00 |
| A 130 | | Annuity to Dr. Charles E. Saunders | 5,000 00 | 5,000 00 | | |
| A 131 | | Unmarried sister of the late Col. Harry Baker, M.P | 700 00 | 699 96 | $ 0 04 | |
| A 132 | | J. Langlois Bell | 600 00 | 600 00 | | |
| A 133 | 129 | Capt. J. E. Bernier | 2,400 00 | 2,400 00 | | |
| A 134 | | James Elliott | 672 00 | 672 00 | | |
| A 135 | | Mrs. Wm. McDougall | 1,200 00 | 1,100 00 | 100 00 | |
| A 136 | | Alice Morson Smith | 600 00 | 600 00 | | |
| A 137 | | Elizabeth Swinford | 600 00 | 600 00 | | |
| A 138 | | J. L. Weller | 3,500 00 | 3,500 00 | | |
| | | | *22,772 00* | *23,296 96* | | |
| C 139 | 177 | Mounted Police, Prince Albert Volunteers and Police Scouts on account of the Rebellion of 1885 | 808 86 | 808 86 | | |
| C 140 | | Families of members of the Mounted Police Force who lost their lives while on duty | | | | |
| | | Mrs. M. E. Bossange | 457 50 | 457 50 | | |
| | | Mrs. M. J. Brooke | 823 50 | 823 50 | | |
| | 177 | Mrs. M. Cox | 501 75 | 501 75 | | |
| | | Mrs. E. Fitzgerald | 525 00 | 525 00 | | |
| | | Mrs. M. Nicholson | 609 00 | 609 00 | | |
| | | Mrs. M. L. Richards | 900 00 | 900 00 | | |
| | | Mrs. A. L. Searle | 408 09 | 408 09 | | |
| | | Mrs. C. E. McIlree | 341 25 | ..... | *b* 341 25 | |
| | | Mrs. L. Kennedy | 423 50 | 423 50 | | |
| | | | *4,989 59* | *4,648 34* | | |
| C 401 | 177 | To provide a pension at the rate of Twenty-five Dollars ($25.00) per month from April 20, 1931, for the widow of Special Constable Norman Massan, drowned in the performance of duty at Fourteen River, near York Factory, Manitoba, April 19, 1931 | 284 17 | 284 17 | | |
| B 141 | 153 | Pensions payable to Militiamen on Active Service, Northwest Rebellion, 1885, and general pensions | 30,000 00 | 23,166 62 | *c* 6,833 38 | |
| B 142 | 153 | Civil Flying | 5,000 00 | 276 00 | *d* 4,724 00 | |

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

**PENSIONS**–Con. — Suite

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés | Grant exceeded — Crédits dépassés |
|---|---|---|---|---|---|---|
| | | | $ | $ | $ | |
| B 143 | 153 | European War—Naval, Militia and Air Forces after the War | 50,500,000 00 | 46,794,939 58 | *e*3,705,060 42 | |
| B 402, 144 | 153 | Salaries and Contingent expenses of the Board of Pension Commissioners for Canada | 537,610 00 | 462,234 95 | *f* 75,375 05 | |
| | | Total under Supply Bills | | | | |
| | | Total en vertu des Lois des Subsides | 51,101,464 62 | 47,309,655 48 | 3,792,434 14 | $ 625 00 |
| | | UNDER STATUTE — STATUTAIRE | | | | |
| A | 129 | Judges' Pensions, R.S.C., Chap. 138 | | 233,264 80 | | |
| A | 129 | Miscellaneous | | | | |
| | 129 | Mrs. Alice Joynson, 4-5 Geo. V, Chap. 56 | | 499 92 | | |
| | 129 | Dougald Carmichael, 17 Geo. V, Chap. 76 | | 499 92 | | |
| | 129 | A. C. Lacouvee, 20-21 Geo. V, Chap. 50 | | 499 88 | | |
| | 129 | Mrs. Beatrice Williams, 17 Geo. V, Chap. 76 | | 600 00 | | |
| | 129 | Mrs. Violet L. Jenkin, 17 Geo. V, Chap. 76 | | 600 00 | | |
| | 129 | Mrs. Jean Laird Farrell, 17 Geo. V, Chap. 76 | | 600 00 | | |
| | 129 | Mrs. Rebecca Farrow, 19-20 Geo. V, Chap. 64 | | 1,032 11 | | |
| | | | | *4,331 83* | | |
| B | 153 | Salaries, Board of Pension Commissioners, R.S. 1927, Chap. 157 | | 17,032 26 | | |
| B | 153 | Militia Pension Act | | 950,888 20 | | |
| C | 177 | Royal Canadian Mounted Police, Chap. 160, R.S. 1927 | | 171,216 39 | | |
| | | Total | | 1,376,733 48 | | |
| | | SUMMARY — SOMMAIRE | | | | |
| | | Amount under Supply Bills | 51,101,464 62 | 47,309,655 48 | 3,792,434 14 | 625 00 |
| | | Amount under Statute | 1,376,733 48 | 1,376,733 48 | | |
| | | Totals — Totaux (Page 2) | 52,478,198 10 | 48,686,388 96 | 3,792,434 14 | 625 00 |

Distribution of Pensions by Departments — Répartition des pensions par Ministère:—

| | | |
|---|---|---|
| A—Finance | (Page—129) | $ 260,893 59 |
| B—Pensions and National Health | (Page—153) | 48,248,537 61 |
| C—Royal Canadian Mounted Police | (Page—177) | 176,957 76 |
| | | 48,686,388 96 |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## PENSIONS-Conc. — Fin

### EXPLANATION OF GRANTS NOT USED, AND GRANTS EXCEEDED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS OU DÉPASSÉS

*a.* March certificate of 1930-31, was paid and charged to the fiscal year 1931-32 — La mensualité de mars 1930-31 fut payé et imputé à l'année financière 1931-32.

*b.* Mrs. C. E. McIllree's death took place after the compilation of the 1931-32 estimates — Mme C. E. McIllree décéda après que le budget de 1931-32 eut été établi.

*c.* Depletion of ranks through death — Moins grand nombre de pensionnés par suite de décès.

*d.* Over-estimated the requirements for accidents — Surestimation des sommes prévues pour les accidents.

*e.* Provision was made for the re-instalment of pensioners who commuted the pension in 1920, authorized by the amendments to the Pension Act of 1930; it was found impossible to locate a large number of these men, consequently the full amount provided, was not required — Conformément aux modifications apportées à la loi de Pension en 1930, des prévisions furent faites pour le rétablissement de diverses pensions dont les titulaires avaient opté en 1920 pour un paiement définitif. Il ne fut toutefois pas possible de savoir avant la fin de l'année où résidaient un grand nombre d'entre eux, et par suite, la totalité du montant voté ne fut pas nécessaire.

*f.* The expenses were not as large as anticipated. The establishment of the staff as provided for, was not filled — Les dépenses furent inférieures aux prévisions. Plusieurs nominations ne furent pas faites.

### AUDIT NOTES — NOTES DE VÉRIFICATION

*Vote-Crédit 143*—Overpayments and adjustments of Pensions amounting to $78,736.10, disclosed by the Audit, are referred to in the Introduction — Des trop-payés et des ajustements de pension de $78,736.10, découverts au cours d'une vérification, sont expliqués dans l'Introduction.

*Vote-Crédit 143*—Objection to method of adjustment of Restoration of Pensions reported to Treasury Board (see correspondence, page 294) — Objections faites aux méthodes suivies pour calculer le montant du rétablissement de pension. Rapport au Conseil du Trésor (voir précis de correspondance, page 326).

Examined and certified — Examinés et certifiés.

C. J. Allan, R. H. Hamlyn, H. P. Godard, B. R. King,
Chief Examiners — Chefs vérificateurs.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

## PENSIONS AND NATIONAL HEALTH
## MINISTÈRE DES PENSIONS ET DE L'HYGIÈNE

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 281 | | Care of Patients and Medical Examination respecting Pension | $ 3,000,000 00 | $ 2,251,151 27 | *a* $748,848 73 |
| 282 | | Salaries—Administrative, Insurance, Hospitals and Clinics | 3,400,000 00 | 3,260,576 02 | *b* 139,423 98 |
| 283 | | Compensation—Pay and Allowances | 2,750,000 00 | 1,885,806 68 | *c* 864,193 32 |
| *307, 453, 284 | 153 | Unemployment Relief | 2,125,000 00 | 2,082,052 10 | *d* 42,947 90 |
| 285 | | Operating Expense and Working Capital | 500,000 00 | 407,099 55 | *e* 92,900 45 |
| 286 | | Employers' Liability Compensation | 50,000 00 | 49,971 52 | 28 48 |
| 287 | | Sheltered Employment | 130,000 00 | 23,046 41 | *f* 106,953 59 |
| 288 | | Grant to Canadian Legion, British Empire Service League | 10,000 00 | 10,000 00 | |
| 289 | | Grant to Last Post Fund | 40,000 00 | 40,000 00 | |
| 454, 290 | 154 | Pensions Tribunal | 67,000 00 | 65,961 82 | *g* 1,038 18 |
| 291 | | Pension Appeal Court | 23,209 68 | 23,209 68 | |
| 292 | | War Veterans' Allowances | 1,600,000 00 | 1,039,551 25 | *h* 560,448 75 |
| 293 | | War Veterans' Allowance Committee | 16,000 00 | 16,000 00 | |
| | | | *13,711,209 68* | *11,154,426 30* | *2,556,783 38* |
| | | NATIONAL HEALTH — HYGIÈNE PUBLIQUE | | | |
| 294 | | Administration of the Acts respecting Food and Drugs, Opium and Narcotic Drugs and Proprietary or Patent Medicines, including the Laboratory of Hygiene | 177,000 00 | 147,770 49 | 29,229 51 |
| 295 | | Public Health Engineering | 25,000 00 | 24,669 21 | 330 79 |
| 296 | 154 | Marine Hospitals, etc | 225,000 00 | 208,845 90 | 16,154 10 |
| 297 | | Quarantine, etc | 250,000 00 | 208,656 49 | 41,343 51 |
| 298 | | Immigration Medical Inspection | 200,000 00 | 178,947 13 | 21,052 87 |
| 299 | | Venereal Diseases | 100,000 00 | 99,434 02 | 565 98 |
| | | | *977,000 00* | *868,323 24* | *108,676 76* |
| | | Total under Supply Bills | | | |
| | | Total en vertu des Lois des Subsides (Page 2) | 14,688,209 68 | 12,022,749 54 | 2,665,460 14 |

*Supplementary Estimates — Crédits supplémentaires.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## PENSIONS AND NATIONAL HEALTH-Conc.
## MINISTÈRE DES PENSIONS ET DE L'HYGIÈNE-Fin

### EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

*a.* The number of men requiring treatment fell considerably below expectations — Le nombre d'hommes ayant besoin de suivre un traitement fut de beaucoup inférieur aux prévisions.

*b.* A considerable reduction in the number of persons employed was made during the year; also a number of positions provided for the Pension Appeal Court and Pension Tribunal were not filled — Diminution considérable au cours de l'année dans le nombre de personnes employées; plusieurs positions prévues pour la Cour d'Appel des pensions et le Tribunal des Pensions furent laissées vacantes.

*c.* Reduction in the number of employees, and certain positions provided for, remained unfilled — Réduction dans le nombre d'employés et certaines positions laissées vacantes.

*d.* Largely represents relief orders issued during the year which were not presented for payment — Représente en grande partie les mandats de secours accordés pendant l'année qui ne furent pas présentés pour paiement.

*e.* The balance represents repayments of cash advances and refunds of treatment expenses of ex-Imperials, etc., and a small surplus — La balance représente les remboursements d'argent et les recouvrements de frais de traitement d'anciens soldats britanniques et un léger surplus.

*f.* The proceeds from the sale of vetcraft products, particularly poppies, exceeded expectations — Les produits de la vente d'articles provenant des ateliers de vétérans et tout particulièrement les ventes de pavot excédèrent les prévisions.

*g.* The supplementary vote of $12,000 provided for the appointment of three new members who did not commence actual duty as soon as expected — Un crédit supplémentaire de $12,000 avait été voté pour payer les traitements de trois nouveaux membres qui ne rentrèrent pas en fonction aussitôt qu'on le prévoyait.

*h.* The number of men applying for and being granted these allowances was less than anticipated — Le nombre d'hommes ayant demandé et obtenu ces allocations fut inférieur aux prévisions.

### AUDIT NOTES — NOTES DE VÉRIFICATION

*Vote-Crédit 285*—Office furnishings not purchased in accordance with Public Works Act (see precis of correspondence, page 344) — Achats de mobilier de bureau faits contrairement aux dispositions de la loi des Travaux publics (voir précis de correspondance, page 352).

*Vote-Crédit 285*—Transfer of Medical Officers objected to without the necessary positions being added to organizations (see precis of correspondence, page 345) — Médecins transférés à de nouvelles positions avant qu'elles aient été créées (voir précis de correspondance, page 352).

*Vote-Crédit 285*—$1,091.34 was expended from this vote as salaries and expenses of Commissioners appointed to investigate charges of political partisanship — Les traitements et les indemnités payés aux Commissaires chargés d'enquêter sur les cas de propagande politique, s'élevèrent à $1,091.34 et furent imputés à ce crédit.

Examined and certified — Examinés et certifiés.

H. P. GODARD,
Chief Examiner — Chef vérificateur.

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These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## POST OFFICE: OUTSIDE SERVICE — POSTES: SERVICE EXTÉRIEUR

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 358 | 155 | Salaries and allowances | $18,394,800 00 | $17,995,076 28 | *a* $399,723 72 |
| 358 | | Mail Service, including mail service by air | 16,560,000 00 | 15,081,605 16 | *b* 1,478,394 84 |
| 358 | | Miscellaneous, etc | 1,235,175 00 | 1,233,565 80 | 1,609 20 |
| 358 | | Yukon Territory | 150,000 00 | 138,739 14 | *c* 11,260 86 |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides (Page 2) | 36,339,975 00 | 34,448,986 38 | 1,890,988 62 |

### EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

*a.* Vacancies not filled; replacement of employees leaving the service at maximum salaries by employees at minimum rates — Positions laissées vacantes. Employés au salaire maximum quittant le service et remplacés par des employés au salaire minimum.

*b.* Economies effected in all items — Économies sur tous les chapitres.

*c.* Not possible to estimate more closely — Impossibilité d'évaluer plus exactement le montant des dépenses.

### AUDIT NOTES — NOTES DE VÉRIFICATION

*Vote-Crédit 358*—$26,432.21 was expended from this vote as salaries and expenses of Commissioners appointed to investigate charges of political partisanship — Les traitements et les indemnités payés aux Commissaires chargés d'enquêter sur les cas de propagande politique, s'élevèrent à $26,432.21 et furent imputés à ce crédit.

Examined and certified — Examinés et certifiés.

R. S. Glass,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## PUBLIC PRINTING AND STATIONERY — IMPRIMERIE ET PAPETERIE DE L'ÉTAT

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 261 | | Printing, Binding, etc., the Annual Statutes. | $ 16,000 00 | $ 10,731 68 | *a* $ 5,268 32 |
| 262 | | Canada Gazette | 35,000 00 | 29,925 80 | *b* 5,074 20 |
| 263 | | Plant—Repairs and Renewals | 30,000 00 | 24,454 40 | *c* 5,545 60 |
| 445, 264 | 158 | Plant—New | 47,800 00 | 39,341 43 | *d* 8,458 57 |
| 265 | | Distribution of Parliamentary Documents | 50,000 00 | 49,324 29 | 675 71 |
| *306, 266 | | Printing and Binding Government Publications for sale and distribution to Departments and the public | 47,250 00 | 47,249 67 | 0 33 |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides (Page 2) | 226,050 00 | 201,027 27 | 25,022 73 |

*Supplementary Estimates — Crédits supplémentaires.

### EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

*a*. Over-estimated — Surestimation.

*b*. Margin of safety — Marge en cas d'imprévu.

*c*. Unable to estimate more closely, as the requirements are variable according to conditions which pertain to a large industrial establishment — Impossible de prévoir plus exactement les montants requis, les besoins étant variables suivant les conditions dans lesquelles se trouve une grande firme industrielle.

*d*. Following instructions all expenditures were—because of the economic stress—limited to pressing requirements — En conformité des instructions reçues par suite de la crise économique, les dépenses absolument urgentes furent seules faites.

Examined and certified — Examinés et certifiés.

J. N. TRIBBLE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## PUBLIC WORKS: CHARGEABLE TO CAPITAL—MARINE DEPARTMENT
## TRAVAUX PUBLICS: IMPUTABLES AU CAPITAL—MINISTÈRE DE LA MARINE

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 221 | 146 | River St. Lawrence Ship Channel, dredging, including the maintenance and operation of Sorel Shipyard | $ 4,252,933 00 | $ 4,242,538 28 | *a* $ 10,394 72 |
| 436 | | River St. Lawrence Ship Channel—Amount required to reimburse the Sin Mac Lines Limited, of Montreal to defray additional costs involved in salvaging Dump Scow No. 27 of the River St. Lawrence Ship Channel Fleet | 13,000 00 | 13,000 00 | |
| 222 | | To provide for the construction of regulating and retaining dams in the St. Lawrence River | 350,000 00 | 283,750 78 | *b* 66,249 22 |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides (Page 4) | 4,615,933 00 | 4,539,289 06 | 76,643 94 |

### EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

*a*. Not exceeding five per cent of vote, explanation unnecessary — Ne dépassant pas 5% du crédit, aucune explication n'est nécessaire.

*b*. The preliminary work as at first had been planned, was not done in the Repentigny section, and there was no expenditure for protection work at Sorel — Les travaux préliminaires, tel que d'abord prévus, ne furent pas faits dans la section de Repentigny et aucun travail de protection ne fut exécuté à Sorel.

### AUDIT NOTES — NOTES DE VÉRIFICATION

*Vote-Crédit 221*—Authority for employment of Office Staff at Sorel Shipyard, questioned (see precis of correspondence, page 340) — Autorisation pour l'emploi du personnel du service de la comptabilité des chantiers maritimes de Sorel, faisant question (voir précis de correspondance, page 351).

*Vote-Crédit 221*—Classification and rate of pay of Inspectors of Dredges questioned (see precis of correspondence, page 340) — Classification et traitement des inspecteurs de dragues faisant question (voir précis de correspondance, page 351).

*Vote-Crédit 221*—Delayed payment to Dominion Foundries and Steel, Ltd., questioned (see precis of correspondence, page 341) — Paiement différé à la "Dominion Foundries and Steel, Limited," faisant question (voir précis de correspondance, page 352).

*Vote-Crédit 221*—$169.45 was expended from this vote as salaries and expenses of Commissioners appointed to investigate charges of political partisanship — Les traitements et les indemnités payés aux Commissaires chargés d'enquêter sur les cas de propagande politique, s'élevèrent à $169.45 et furent imputés à ce crédit.

Examined and certified — Examinés et certifiés.

J. N. TRIBBLE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

## PUBLIC WORKS: CHARGEABLE TO CAPITAL
## TRAVAUX PUBLICS: IMPUTABLES AU CAPITAL

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| | | PUBLIC BUILDINGS — ÉDIFICES PUBLICS | | | |
| 189 | | Ottawa—Addition to Central Heating Plant | $ 12,000 00 | $ 10,173 29 | *e* $ 1,826 71 |
| 180 | | Ottawa—National Research Council Laboratories and equipment | 2,000,000 00 | 1,827,183 26 | *c* 172,816 74 |
| 180 | | Ottawa—New Departmental Building | 100,000 00 | 68,389 59 | *e* 31,610 41 |
| | | HARBOURS AND RIVERS—PORTS ET RIVIÈRES | | | |
| 181 | | Burlington Channel—Improvements | 210,000 00 | 209,994 69 | *a* 5 31 |
| 409 | 173 | Lower Lakes Terminal—including provision for payment in full and final settlement of the claim of the Atlas Construction Co., Ltd | 50,000 00 | 49,996 29 | *a* 3 71 |
| 181 | | Port Arthur and Fort William—Harbour Improvements | 190,000 00 | 172,735 35 | *h* 17,264 65 |
| 181 | | St. John—Channel Improvements | 400,000 00 | 293,527 04 | *c* 106,472 96 |
| 181 | | Sorel—Harbour Improvements | 100,000 00 | 91,224 99 | *f* 8,775 01 |
| 181 | | Toronto—Harbour Improvements | 200,000 00 | 64,952 66 | *c* 135,047 34 |
| 181 | | Upper St. Lawrence River—Channel Improvements | 175,000 00 | 129,001 94 | *c* 45,998 06 |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides (Page 4) | 3,437,000 00 | 2,917,179 10 | 519,820 90 |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## PUBLIC WORKS: CHARGEABLE TO INCOME
## TRAVAUX PUBLICS: IMPUTABLES SUR LES REVENUS

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés | Grant exceeded — Crédits dépassés |
|---|---|---|---|---|---|---|
| | | PUBLIC BUILDINGS — ÉDIFICES PUBLICS | | | | |
| | | Nova Scotia — Nouvelle Écosse | | | | |
| 182 | | Halifax Naval Establishment—New Buildings | $ 30,000 00 | ..... | *g* $ 30,000 00 | |
| 182 | | Halifax Public Building—Improvements and Repairs | 10,000 00 | $ 8,749 03 | *e* 1,250 97 | |
| 182 | | Halifax Quarantine Station—Improvements, Repairs, etc | 10,000 00 | 3,741 24 | *e* 6,258 76 | |
| 182 | | Halifax, Rockhead Hospital—Improvements and Repairs | 5,000 00 | 1,745 88 | *e* 3,254 12 | |
| 182 | 160 | Halifax—Repairs to Buildings and Wharfs at R.C.N. Barracks and H.M.C. Dockyards | 30,000 00 | 29,936 07 | *a* 63 93 | |
| 182 | | Inverness Public Building—Extension of sewer | 2,000 00 | 68 70 | *c* 1,931 30 | |
| 182 | | Kentville Public Building—Addition | 6,000 00 | 5,697 61 | *a* 302 39 | |
| 182 | | Middleton—Public Building | 34,000 00 | 27,670 73 | *d* 6,329 27 | |
| 182 | | New Glasgow Public Building—Addition | 60,000 00 | 59,993 90 | *a* 6 10 | |
| 182 | | New Waterford—Public Building | 45,000 00 | 1,138 34 | *c* 43,861 66 | |
| 182 | | Shubenacadie—Public Building | 21,000 00 | 18,830 24 | *e* 2,169 76 | |
| 182 | | Sydney Mines Public Building—Improvements and Repairs | 8,000 00 | 7,981 93 | *a* 18 07 | |
| | | | 261,000 00 | 165,553 67 | 95,446 33 | |
| | | New Brunswick — Nouveau Brunswick | | | | |
| 183 | | Atholville—Public Building | 2,200 00 | 2,200 00 | | |
| 183 | | Dalhousie—Public Building | 52,000 00 | 4,562 40 | *c* 47,437 60 | |
| 183 | | Forest City—Building for Immigration and Customs—Excise purposes | 5,000 00 | 5,067 75 | ..... | *a* $ 67 75 |
| 183 | | McAdam—Public Building | 30,000 00 | 2,223 47 | *c* 27,776 53 | |
| 183 | 160 | Moncton—Tractor for Postal purposes | 1,700 00 | 911 00 | *e* 789 00 | |
| 183 | | Moncton—Public Building | 75,000 00 | 856 09 | *c* 74,143 91 | |
| 410, 183 | | St. John Quarantine Station—Partridge Island—Improvements, Alterations, Repairs, etc | 10,750 00 | 2,605 57 | *c* 8,144 43 | |
| 410 | | St. Stephen—Building for Customs and Immigration purposes | 30,000 00 | ..... | *g* 30,000 00 | |
| | | | 206,650 00 | 18,426 28 | 188,291 47 | 67 75 |
| | | Maritime Provinces Generally<br>Provinces Maritimes en général | | | | |
| 184 | 161 | Dominion Public Buildings—Improvements, Repairs, etc | 50,000 00 | 42,915 19 | *f* 7,084 81 | |
| | | Quebec — Québec | | | | |
| 185 | 161 | Asbestos—Public Building | 30,000 00 | 393 09 | *c* 29,606 91 | |
| 185 | | Beauharnois—Public Building | 3,500 00 | 1,681 87 | *c* 1,818 13 | |
| 185 | | Beauport—Public Building | 12,000 00 | 93 16 | *c* 11,906 84 | |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

**PUBLIC WORKS: CHARGEABLE TO INCOME**-Con.
**TRAVAUX PUBLICS: IMPUTABLES SUR LES REVENUS**-Suite

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés | Grant exceeded — Crédits dépassés |
|---|---|---|---|---|---|---|
| | | PUBLIC BUILDINGS—*Con.*<br>ÉDIFICES PUBLICS—*Suite* | | | | |
| | | Quebec-*Conc.* — Québec-*Fin* | | | | |
| 185 | | Beebe—Building for Immigration and Customs purposes | $ 12,000 00 | $ 3,139 80 | *c* $ 8,860 20 | |
| 411 | | Cantic—Building for Immigration and Customs purposes | 28,000 00 | 2 25 | *c* 27,997 75 | |
| 185 | | Dominion Public Buildings—Improvements, Repairs, etc | 120,000 00 | 98,438 13 | *f* 21,561 87 | |
| 185 | | Grand'Mère—Public Building | 4,000 00 | 2,109 52 | *f* 1,890 48 | |
| 411, 185 | | Grosse Isle Quarantine Station—Improvements, Repairs, etc | 7,250 00 | 4,359 86 | *c* 2,890 14 | |
| 185 | | Hull—Laboratory of Hygiene | 21,000 00 | 9,750 05 | *c* 11,249 95 | |
| 185 | | Huntingdon—Public Building | 45,000 00 | 25,705 49 | *c* 19,294 51 | |
| 185 | | Jonquiere—Public Building Addition | 8,000 00 | 5,298 64 | *e* 2,701 36 | |
| 411 | | Lacolle—Building for Immigration and Customs purposes | 27,000 00 | 16 30 | *c* 26,983 70 | |
| 185 | | Maisonneuve—Public Building | 25,000 00 | 0 80 | *c* 24,999 20 | |
| 411 | | Montreal Armoury—Payment of 1st instalment on purchase of Armoury | 15,140 00 | ..... | *g* 15,140 00 | |
| 185 | | Montreal—Improvements to parcel drops at various Post Offices | 1,200 00 | ..... | *g* 1,200 00 | |
| 185 | | Montreal—Postal Station in Notre-Dame de Grace | 145,000 00 | 49,921 58 | *c* 95,078 42 | |
| 185 | 161 | Montreal—Postal Terminal Building | 500,000 00 | 283,493 32 | *c* 216,506 68 | |
| 411 | | Montreal—Stephens Building—Equipment | 10,000 00 | 4,575 25 | *c* 5,424 75 | |
| 185 | | Quebec Citadel—Governor General's Quarters—Improvements, Maintenance, etc | 17,000 00 | 13,499 29 | *c* 3,500 71 | |
| 185 | | Quebec—Tractor for postal purposes | 3,100 00 | 3,035 60 | *f* 64 40 | |
| 185 | | Ste Anne de Bellevue—Public Building | 39,500 00 | 8,480 31 | *c* 31,019 69 | |
| 411 | | St. Joseph d'Alma—Public Building | 24,000 00 | 503 00 | *c* 23,497 00 | |
| 185 | | St. Hyacinthe Public Building—Addition and Improvements | 6,000 00 | 3,501 93 | *d* 2,498 07 | |
| 185 | | Ste. Martine (Chateauguay Co.)—Public Building | 17,000 00 | ..... | *g* 17,000 00 | |
| 185 | | Shawinigan Falls Public Building—Enlargement | 4,500 00 | 2,195 78 | *f* 2,304 22 | |
| 185 | | Trout River—Building for Immigration and Customs purposes | 22,500 00 | 20 05 | *c* 22,479 95 | |
| 185 | | Victoriaville—Public Building | 14,500 00 | 11,747 65 | *d* 2,752 35 | |
| 185 | | Ville Marie—Public Building | 6,000 00 | 3,252 03 | *f* 2,747 97 | |
| 185 | | Westmount—Armoury—Payment of 6th instalment on purchase of Armoury | 13,600 00 | 13,411 71 | *f* 188 29 | |
| | | | 1,181,790 00 | 548,626 46 | 633,163 54 | |
| | | Ontario | | | | |
| 412 | 161 | Amherstburg Public Building—Improvements to heating | 1,000 00 | 899 00 | *f* 101 00 | |
| 186 | | Belleville Public Building—Addition to site | 20,000 00 | ..... | *g* 20,000 00 | |

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

**PUBLIC WORKS: CHARGEABLE TO INCOME**–Con.
**TRAVAUX PUBLICS: IMPUTABLES SUR LES REVENUS**–Suite

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés | Grant exceeded — Crédits dépassés |
|---|---|---|---|---|---|---|
| | | PUBLIC BUILDINGS–*Con.*<br>ÉDIFICES PUBLICS–*Suite* | | | | |
| | | Ontario–*Conc.* — *Fin* | | | | |
| 186 | | Belleville Public Building—Improvements to heating | $ 1,100 00 | $ 490 00 | *f* $ 610 00 | |
| 186 | | Brockville—Public Building—Alterations and Improvements | 12,000 00 | 8,156 05 | *d* 3,843 95 | |
| 186 | | Copper Cliff—Public Building | 26,000 00 | 24,041 90 | *d* 1,958 10 | |
| 186 | | Dominion Public Buildings—Improvements, repairs, etc | 125,000 00 | 119,782 14 | *f* 5,217 86 | |
| 186 | | Fort Frances—Public Building | 1,500 00 | 1,029 36 | *f* 470 64 | |
| 186 | | Fort William—Public Building | 50,000 00 | 34,487 88 | *c* 15,512 12 | |
| 186 | | Gore Bay—Public Building | 4,000 00 | 2,735 06 | *d* 1,264 94 | |
| 412 | | Gravenhurst Public Building–Addition | 20,000 00 | 191 31 | *c* 19,808 69 | |
| 186 | | Guelph—Public Building | 50,000 00 | 726 07 | *c* 49,273 93 | |
| 186 | 161 | Hawkesbury—Public Building—Alterations to fittings | 1,500 00 | 924 42 | *c* 575 58 | |
| 186 | | Keewatin—Public Building | 8,000 00 | 4,913 30 | *d* 3,086 70 | |
| 186 | | Leamington Public Building—Improvements to heating | 1,200 00 | 917 06 | *f* 282 94 | |
| 412 | | London Public Building—Alterations and Improvements | 2,000 00 | ..... | *g* 2,000 00 | |
| 186 | | New Liskeard—Public Building | 61,000 00 | 51,701 22 | *c* 9,298 78 | |
| 186 | | North Bay Public Building—Improvements | 1,100 00 | 810 22 | *f* 289 78 | |
| 186 | | Orillia Public Building—Alterations, Improvements, etc | 5,000 00 | 4,989 00 | *a* 11 00 | |
| 186 | | Parry Sound—Public Building | 25,000 00 | 10,030 48 | *c* 14,969 52 | |
| 186 | | Penetanguishene—Public Building | 57,000 00 | 37,858 13 | *c* 19,141 87 | |
| 186 | | Perth—Public Building | 25,000 00 | 25,197 27 | ..... | *a* $ 197 27 |
| 186 | | Port Arthur Public Building—Additions and Alterations | 5,000 00 | 2,531 35 | *d* 2,468 65 | |
| 186 | | Port Credit—Public Building | 40,000 00 | 34,947 91 | *f* 5,052 09 | |
| 186 | | Stratford Public Building—Addition | 41,000 00 | 30,184 30 | *d* 10,815 70 | |
| 186 | | Sturgeon Falls—Public Building | 5,500 00 | 1,968 23 | *d* 3,531 77 | |
| 412 | | Sudbury Public Building—Alterations and Improvements | 7,000 00 | 5,232 64 | *f* 1,767 36 | |
| 186 | | Sydenham—Public Building | 4,000 00 | 3,081 16 | *d* 918 84 | |
| 186 | | Thorold—Site for Public Building | 4,000 00 | 4,076 00 | ..... | *a* 76 00 |
| 412 | | Timmins Public Building—Improvements, Alterations and Fittings, etc. | 4,000 00 | 4,026 44 | ..... | *a* 26 44 |
| 186 | 162 | Toronto—Customs House | 670,000 00 | 607,964 83 | *c* 62,035 17 | |
| 412 | | Toronto—Payment of 1st instalment on purchase of Armoury | 29,500 00 | ..... | *g* 29,500 00 | |
| 186 | | Toronto—Postal Station "A"—Mechanical equipment, Improvements, etc. | 33,500 00 | 24,471 86 | *c* 9,028 14 | |
| 412 | | Toronto Meteorological Building—Alterations and Improvements | 20,000 00 | 868 63 | *c* 19,131 37 | |
| 186 | | Welland Public Building—Alterations to Fittings | 2,000 00 | 2,050 70 | ..... | *a* 50 70 |
| 186 | | Windsor—Combined Public Building and C.N.R. Terminal | 100,000 00 | ..... | *g* 100,000 00 | |
| | | | 1,462,900 00 | 1,051,283 92 | 411,966 49 | 350 41 |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

**PUBLIC WORKS: CHARGEABLE TO INCOME**-Con.
**TRAVAUX PUBLICS: IMPUTABLES SUR LES REVENUS**-Suite

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés | Grant exceeded — Crédits dépassés |
|---|---|---|---|---|---|---|
| | | PUBLIC BUILDINGS-*Con.*<br>ÉDIFICES PUBLICS-*Suite* | | | | |
| | | Manitoba | | | | |
| 413 | | Brandon Public Building—Fittings, Alterations and Improvements | $ 7,000 00 | $ 211 89 | *c* $ 6,788 11 | |
| 187 | | Deloraine—Public Building | 13,500 00 | 12,516 89 | *f* 983 11 | |
| 187 | | Dominion Public Buildings—Improvements, Repairs, etc | 30,000 00 | 11,619 31 | *f* 18,380 69 | |
| 187 | 162 | Neepawa Public Building—Improvements to Fittings | 1,200 00 | 1,201 00 | ..... | *a* $ 1 00 |
| 187 | | Oak Lake—Public Building | 12,000 00 | 10,170 38 | *e* 1,829 62 | |
| 187 | | The Pas—Public Building | 25,000 00 | 3,706 33 | *c* 21,293 67 | |
| 413 | | Winnipeg Postal Station "A" — Purchase and repairs of trucks for Post Office Department | 3,000 00 | 3,200 00 | ..... | *f* 200 00 |
| 413 | | Winnipeg Public Building—Improvements to Elevators | 3,000 00 | 2,971 91 | *a* 28 09 | |
| | | | 94,700 00 | 45,597 71 | 49,303 29 | 201 00 |
| | | Saskatchewan | | | | |
| 188 | | Dominion Public Buildings—Improvements, Repairs, etc | 20,000 00 | 19,978 69 | *a* 21 31 | |
| 188 | | Kamsack—Public Building | 28,000 00 | 26,746 33 | *a* 1,253 67 | |
| 188 | | Lloydminster—Public Building | 3,500 00 | 2,188 56 | *e* 1,311 44 | |
| 188 | | Lumsden—Public Building | 22,000 00 | 20,766 90 | *e* 1,233 10 | |
| 188 | | Melville—Government's share of cost of local improvements | 1,050 00 | 1,050 00 | | |
| 414 | | Moose Jaw Public Building—Alterations and Improvements | 2,200 00 | 575 00 | *e* 1,625 00 | |
| 414 | 162 | Moose Jaw—Tractor for Postal purposes | 1,300 00 | 605 61 | *f* 694 39 | |
| 188 | | Regina Armoury—Payment of 3rd instalment on purchase of Armoury | 31,000 00 | 31,000 00 | | |
| 188 | | Regina Public Building—Addition | 20,000 00 | 8,855 79 | *d,e* 11,144 21 | |
| 414 | | Regina—Union Station Postal Building—Equipment | 6,000 00 | 4,974 04 | *f* 1,025 96 | |
| 188 | | Saskatoon—Old Post Office Building—Improvements | 12,500 00 | 12,393 05 | *a* 106 95 | |
| 414 | | Saskatoon—Public Building | 30,000 00 | 29,999 16 | *a* 0 84 | |
| 188 | | Watrous—Public Building | 38,000 00 | ..... | *g* 38,000 00 | |
| | | | 215,550 00 | 159,133 13 | 56,416 87 | |
| | | Alberta | | | | |
| 415 | | Calgary Drill Hall—Improvements, Additions and Repairs | 30,000 00 | ..... | *g* 30,000 00 | |
| 189 | | Calgary—Public Building | 375,000 00 | 307,206 08 | *c,e* 67,793 92 | |
| 415 | 162 | Delia Public Building—Fittings and Equipment | 1,000 00 | 1,000 00 | | |
| 189 | | Dominion Public Buildings—Improvements, Repairs, etc | 15,000 00 | 8,621 74 | *f* 6,378 26 | |
| 189 | | Drumheller—Public Building | 60,000 00 | 59,235 04 | *a* 764 96 | |
| 189 | | Edmonton Public Building—Addition | 35,000 00 | 29,535 66 | *f* 5,464 34 | |
| 189 | | High River—Public Building | 36,000 00 | 34,103 93 | *e* 1,896 07 | |
| | | | 552,000 00 | 439,702 45 | 112,297 55 | |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

**PUBLIC WORKS: CHARGEABLE TO INCOME**-Con.
**TRAVAUX PUBLICS: IMPUTABLES SUR LES REVENUS**-Suite

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés | Grant exceeded — Crédits dépassés |
|---|---|---|---|---|---|---|
| | | PUBLIC BUILDINGS-*Conc.*<br>ÉDIFICES PUBLICS-*Fin* | | | | |
| | | British Columbia<br>Colombie Britannique | | | | |
| 190 | | Dominion Public Buildings—Improvements, Repairs, etc. | $ 45,000 00 | $ 35,386 12 | *f* $ 9,613 88 | |
| 190 | | Esquimalt—General Repairs and Improvements at R.C.N. Barracks and H.M.C. Dockyard | 10,000 00 | 10,003 00 | ..... *a* | $ 3 00 |
| 190 | | Nanaimo Public Building—Installation of Elevator | 4,000 00 | ..... *g* | 4,000 00 | |
| 416 | 162 | Vancouver Armoury—Payment of 1st instalment on purchase of Armoury | 14,000 00 | ..... *g* | 14,000 00 | |
| 190 | | Vancouver Postal Station "D"—Improvements | 2,000 00 | 1,197 06 *f* | 802 94 | |
| 190 | | Vancouver Public Building—To meet one year's interest at 5% on mortgage of $400,000 | 20,000 00 | 20,021 94 | ..... *a* | 21 94 |
| 416 | | Vancouver—Repairs to R.C.N.V.R. Company Headquarters | 1,500 00 | 1,416 00 *f* | 84 00 | |
| 416 | | Vernon Public Building—Improvements to Heating | 3,800 00 | 3,800 00 | | |
| | | | 100,300 00 | 71,824 12 | 28,500 82 | 24 94 |
| | | Generally — En général | | | | |
| 191 | | Experimental Farms—Replacements, Repairs, Improvements, etc. | 50,000 00 | 48,264 60 *a* | 1,735 40 | |
| 191 | | Flags for Dominion Public Buildings | 5,000 00 | 4,966 92 *a* | 33 08 | |
| 191 | | Military Buildings—Repairs, Fittings and Additions | 50,000 00 | 36,225 97 *e* | 13,774 03 | |
| 191 | | Military Hospitals—Repairs, Improvements and Alterations | 99,000 00 | 92,551 69 *e* | 6,448 31 | |
| 191 | | Public Buildings—Generally | 40,000 00 | 38,091 54 *a* | 1,908 46 | |
| 191 | | Purchase of Stamp Cancelling Machines | 17,500 00 | 17,500 00 | | |
| 191 | | Ottawa—Addition and Alterations to Buildings for Statistics | 150,000 00 | 140,920 73 *f* | 9,079 27 | |
| 191 | 163 | Ottawa Departmental Buildings—Fittings, etc. | 95,000 00 | 63,644 88 *e* | 31,355 12 | |
| 191 | | Ottawa—Government Printing Bureau—Improvements to Heating | 17,000 00 | 17,192 00 | ..... *a* | 192 00 |
| 417, 191 | | Ottawa—Laboratory for Department of Mines, Booth St., and Alterations | 22,000 00 | 18,286 61 *c* | 3,713 39 | |
| 191 | | Ottawa Royal Mint—Improvements to Roadway | 4,700 00 | 4,696 00 *a* | 4 00 | |
| 191 | | Ottawa—Payment of 9th instalment on purchase of Building for Government Workshops | 11,500 00 | 11,100 00 *a* | 400 00 | |
| 191 | | Ottawa—Tractor for Postal purposes | 3,100 00 | 2,352 24 *f* | 747 76 | |
| | | | 564,800 00 | 495,793 18 | 69,198 82 | 192 00 |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

**PUBLIC WORKS: CHARGEABLE TO INCOME**-Con.
**TRAVAUX PUBLICS: IMPUTABLES SUR LES REVENUS**-Suite

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés | Grant exceeded — Crédits dépassés |
|---|---|---|---|---|---|---|
| | | RENTS, REPAIRS, FURNITURE, HEATING, ETC. — LOYERS, RÉPARATIONS, AMEUBLEMENT, CHAUFFAGE, ETC. | | | | |
| | | Ottawa Public Buildings and Grounds | | | | |
| | | Edifices publics et terrains, Ottawa | | | | |
| 192 | | Elevator Attendants | $ 125,000 00 | $ 123,094 75 *b* | $ 1,905 25 | |
| 192 | | Departments Generally—Char Service, including $150.00 to E. Snowden for firing the noon gun | 458,000 00 | 437,460 94 *a* | 20,539 06 | |
| 192 | | Heating, including salaries of Engineers, Firemen and Watchmen | 497,000 00 | 446,356 39 *f* | 50,643 61 | |
| 192 | 163 | Light and Power, including roads and bridges | 175,000 00 | 174,997 73 *a* | 2 27 | |
| 192 | | Repairs, Improvements, Additions and Maintenance | 700,000 00 | 697,839 23 *a* | 2,160 77 | |
| 192 | | Rideau Hall—Allowance for Fuel and Light | 19,000 00 | 19,000 00 | | |
| 192 | | Rideau Hall, including grounds—Improvements, Furniture, Maintenance, etc | 60,000 00 | 60,199 55 | | *a* $ 199 55 |
| 192 | | Telephone Service | 124,500 00 | 118,108 28 *a* | 6,391 72 | |
| 192 | | Water | 61,000 00 | 61,000 00 | | |
| | | | *2,219,500 00* | *2,138,056 87* | *81,642 68* | *199 55* |
| | | Dominion Public Buildings | | | | |
| | | Édifices publics de l'État | | | | |
| 192 | | Dominion Immigration Buildings—Repairs, Improvements, Additions, Furniture, etc | 25,000 00 | 17,268 48 *f* | 7,731 52 | |
| 192 | | Dominion Quarantine Stations—Maintenance and Repairs | 15,000 00 | 10,734 33 *f* | 4,265 67 | |
| 192 | | Fittings, General Supplies and Furniture | 100,000 00 | 86,396 79 *e* | 13,603 21 | |
| 192 | | Heating | 443,000 00 | 394,893 42 *f* | 48,106 58 | |
| 192 | | Light and Power | 302,000 00 | 300,180 27 *a* | 1,819 73 | |
| 192 | | Rents | 1,850,000 00 | 1,850,010 52 | | *a* 10 52 |
| 192 | 163 | Salaries of Caretakers, Engineers, Firemen, etc | 1,210,000 00 | 1,177,087 00 *b* | 32,913 00 | |
| 192 | | Supplies for Caretakers, Engineers, Firemen, etc | 60,000 00 | 58,652 74 *a* | 1,347 26 | |
| 192 | | Water | 80,000 00 | 76,048 14 *a* | 3,951 86 | |
| 192 | | Yukon Public Buildings—Rents, Repairs, Fuel, Light, Water Service and Caretakers' Salaries | 28,000 00 | 23,907 78 *f* | 4,092 22 | |
| 192 | | Victoria, B.C.—Astrophysical Observatory (Little Saanich Mountain)—Maintenance, Repairs and Improvements | 4,000 00 | 1,773 36 *e* | 2,226 64 | |
| | | | *4,117,000 00* | *3,996,952 83* | *120,057 69* | *10 52* |
| | | | 6,336,500 00 | 6,135,009 70 | 201,700 37 | 210 07 |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

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|---|---|---|---|---|---|---|
| | | HARBOURS AND RIVERS PORTS ET RIVIÈRES | | | | |
| | | Nova Scotia — Nouvelle Écosse | | | | |
| 193 | | Advocate—Wharf repairs | $ 4,300 00 | $ 4,256 62 | *a* $ 43 38 | |
| 418 | | Anderson's Cove—Repairs to breakwater | 1,500 00 | 1,500 91 | ..... | *a* $ 0 91 |
| 193 | | Annapolis Royal—Wharf repairs and improvements | 5,000 00 | 4,999 55 | *a* 0 45 | |
| 193 | | Arichat—Extension to groyne | 1,200 00 | 1,198 72 | *a* 1 28 | |
| 193 | | Arisaig—Wharf repairs | 2,100 00 | 2,099 22 | *a* 0 78 | |
| 193 | | Baddeck—Wharf repairs | 3,000 00 | 3,000 56 | ..... | *a* 0 56 |
| 193 | | Bailey's Brook—Repairs to piers | 4,000 00 | 3,999 33 | *a* 0 67 | |
| 193 | | Barrington Passage—Wharf | 9,000 00 | 9,000 00 | | |
| 193 | | Bay St. Lawrence—Breakwater extension and repairs | 4,200 00 | 1,215 25 | *c* 2,984 75 | |
| 193 | | Belliveau's Cove—Wharf repairs | 4,100 00 | 4,047 10 | *a* 52 90 | |
| 193 | | Black Point—Breakwater repairs | 4,200 00 | 3,322 44 | *f* 877 56 | |
| 193 | | Broad Cove Marsh—Breakwater—Wharf extension | 5,900 00 | 8 50 | *c* 5,891 50 | |
| 193 | | Brooklyn—Breakwater extension | 50,000 00 | 18,333 00 | *i* 31,667 00 | |
| 193 | | Cape St. Mary's—Groyne—To complete | 1,600 00 | 1,576 06 | *a* 23 94 | |
| 193 | | Cheverie—Wharf repairs | 2,000 00 | 1,975 06 | *a* 24 94 | |
| 193 | | Cow Bay Run—Breakwater extension and repairs | 3,000 00 | 2,963 65 | *a* 36 35 | |
| 418 | | Cow Bay (Port Morien)—Breakwater repairs | 3,000 00 | 3,009 60 | ..... | *a* 9 60 |
| 193 | 164 | Creignish—Extension and repairs to pier | 3,000 00 | 2,999 92 | *a* 0 08 | |
| 193 | | Digby—Harbour Improvements | 50,000 00 | 48,042 54 | *e* 1,957 46 | |
| 193 | | Dingwall (Aspy Bay)—Breakwater repairs | 14,000 00 | 13,906 72 | *a* 93 28 | |
| 418 | | East Berlin—Breakwater repairs | 2,000 00 | 1,999 90 | *a* 0 10 | |
| 193 | | Eastern Passage—Repairs to harbour works | 4,000 00 | 3,989 37 | *a* 10 63 | |
| 418 | | East Ferry—Wharf | 21,000 00 | 3,236 09 | *c* 17,763 91 | |
| 193 | | East Jordan—Wharf repairs | 1,500 00 | 1,499 33 | *a* 0 67 | |
| 193 | | East Port Medway—Wharf extension | 1,100 00 | 1,093 23 | *a* 6 77 | |
| 193 | | East Sandy Cove—Wharf improvements | 1,600 00 | 1,586 66 | *a* 13 34 | |
| 193 | | Englishtown—Wharf repairs | 2,500 00 | 2,485 43 | *a* 14 57 | |
| 418 | | Fall's Point—Wharf repairs | 1,500 00 | 1,499 40 | *a* 0 60 | |
| 193 | | Feltzen South—Breakwater repairs | 1,500 00 | 1,500 62 | ..... | *a* 0 62 |
| 193 | | Freeport—Breakwater repairs | 11,500 00 | 11,458 27 | *a* 41 73 | |
| 193 | | Friar's Head—Harbour improvements | 2,400 00 | 2,424 37 | ..... | *a* 24 37 |
| 418 | | Gabarus—Breakwater repairs | 4,000 00 | 3,999 15 | *a* 0 85 | |
| 193 | | Goose Bay—Wharf repairs | 3,000 00 | 2,997 45 | *a* 2 55 | |
| 418 | | Graff Beach—Harbour protection work and breakwater repairs | 2,400 00 | 2,362 52 | *a* 37 48 | |
| 193 | | Grand Desert—Harbour protection work | 3,600 00 | 3,384 08 | *f* 215 92 | |
| 193 | | Grand Etang—Repairs to piers | 6,200 00 | 6,197 47 | *a* 2 53 | |
| 193 | | Granville Centre—Wharf reconstruction | 3,000 00 | 2,999 44 | *a* 0 56 | |

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|---|---|---|---|---|---|---|
| | | HARBOURS AND RIVERS–*Con.*<br>PORTS ET RIVIÈRES–*Suite* | | | | |
| | | Nova Scotia–*Con.*<br>Nouvelle Écosse–*Suite* | | | | |
| 418 | | Grosses Coques—Repairs to harbour works | $ 4,500 00 | $ 4,500 00 | | |
| 193 | | Gunning Cove—Wharf repairs | 1,200 00 | 1,190 75 | *a* $ 9 25 | |
| 193 | | Hantsport—Wharf improvements and dredging | 10,000 00 | 4,671 36 | *c* 5,328 64 | |
| 193 | | Harbours and Rivers Generally—Repairs and improvements | 110,000 00 | 96,380 88 | *f* 13,619 12 | |
| 193 | | Hawbolt's Cove—Reconstruction of harbour works | 4,000 00 | 3,993 40 | *a* 6 60 | |
| 193 | 164 | Herring Cove—Breakwater repairs | 7,000 00 | 6,984 27 | *a* 15 73 | |
| 193 | | Inverness—Repairs to harbour works | 8,000 00 | 7,998 90 | *a* 1 10 | |
| 418 | | Irish Cove—Wharf reconstruction | 8,500 00 | 2,395 00 | *c* 6,105 00 | |
| 193 | | Joggins—Repairs to breakwater wharf | 4,000 00 | 3,972 41 | *a* 27 59 | |
| 193 | | Kelley's Cove—Wharf repairs | 2,000 00 | 1,985 78 | *a* 14 22 | |
| 193 | | Ketch Harbour—Wharf extension | 1,200 00 | 1,213 14 | ..... | *a* $ 13 14 |
| 193 | | L'Ardoise Beach—Breakwater extension | 2,400 00 | 2,399 97 | *a* 0 03 | |
| 193 | | Litchfield—Breakwater repairs | 2,200 00 | 2,199 85 | *a* 0 15 | |
| 418, 193 | | Little Anse—Breakwater repairs | 14,600 00 | 14,599 95 | *a* 0 05 | |
| 193 | | Little Brook—Breakwater repairs | 10,000 00 | 9,972 03 | *a* 27 97 | |
| 193 | | Little Caribou—Dredging | 5,600 00 | 5,599 07 | *a* 0 93 | |
| 418 | | Little Harbour—Breakwater repairs | 1,600 00 | 1,599 72 | *a* 0 28 | |
| 193 | | Little Judique—Extension and repairs to harbour works | 2,500 00 | 2,499 94 | *a* 0 06 | |
| 418 | | Long Cove—Breakwater repairs and improvements | 2,900 00 | 2,888 69 | *a* 11 31 | |
| 193 | | Long Point Banks—Wharf | 5,700 00 | ..... | *g* 5,700 00 | |
| 193 | | Louisburg—Wharf | 65,200 00 | 53,646 51 | *d* 11,553 49 | |
| 193 | | Lower Sandy Point—Breakwater repairs | 2,000 00 | 1,996 58 | *a* 3 42 | |
| 193 | | McKay's Point (Judique)—Breakwater extension | 3,300 00 | 3,299 02 | *a* 0 98 | |
| 193 | | Mabou Harbour—Repairs to groynes | 1,500 00 | 1,485 49 | *a* 14 51 | |
| 193 | | Malagash—Wharf extension | 10,000 00 | ..... | *g* 10,000 00 | |
| 193 | 165 | Margaree Harbour—Repairs to harbour works | 7,900 00 | 7,900 13 | ..... | *a* 0 13 |
| 193 | | Margaretville—Breakwater repairs | 10,000 00 | 9,998 93 | *a* 1 07 | |
| 193 | | Meteghan—Breakwater repairs | 3,000 00 | 2,973 30 | *a* 26 70 | |
| 193 | | Murphy's Pond—Harbour improvements | 2,500 00 | 2,499 89 | *a* 0 11 | |
| 418 | | Musquodoboit Harbour (Pleasant Point)—Dredging | 10,600 00 | 9,674 86 | *f* 925 14 | |
| 418, 193 | | Neill's Harbour—Breakwater repairs | 4,800 00 | 4,797 24 | *a* 2 76 | |
| 193 | | North East Point—Cape Sable Island—Wharf | 19,000 00 | 19,000 00 | | |
| 193 | | Northport—Wharf | 2,500 00 | 2,500 00 | | |
| 193 | | Parker's Cove—Breakwater repairs | 2,000 00 | 1,998 01 | *a* 1 99 | |
| 193 | | Parrsboro—Improvements to Riverside pier | 8,000 00 | 7,913 12 | *a* 86 88 | |

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

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| | | HARBOURS AND RIVERS–*Con.*<br>PORTS ET RIVIÈRES–*Suite* | | | | |
| | | Nova Scotia–*Con.*<br>Nouvelle-Ecosse–*Suite* | | | | |
| 418 | | Parrsboro—Rebuilding harbour protection work | $ 7,500 00 | $ 7,500 90 | ..... | *a* $ 0 90 |
| 418 | | Peas Brook—Wharf repairs | 1,800 00 | 1,798 07 | *a* $ 1 93 | |
| 193 | | Petit de Grat—Wharf | 7,900 00 | 7,997 25 | ..... | *a*97 25 |
| 418 | | Phinney's Cove—Breakwater repairs | 2,500 00 | 2,404 64 | *a* 95 36 | |
| 193 | | Pictou—Dredging | 10,000 00 | 7,183 64 | *f* 2,816 36 | |
| 193 | | Pictou..—Repairs to railway-wharfs | 7,000 00 | 6,997 34 | *a* 2 66 | |
| 193 | | Pictou Island—Wharf extension | 5,000 00 | 5,000 00 | ..... | ..... |
| 193 | | Pictou Landing—Completion of breakwater | 1,800 00 | 1,799 51 | *a* 0 49 | |
| 193 | | Port George—Breakwater repairs | 5,000 00 | 4,924 73 | *a* 75 27 | |
| 193 | | Port Greville—Wharf repairs | 2,200 00 | 2,066 27 | *a* 133 73 | |
| 193 | | Port Lorne—Breakwater repairs | 9,500 00 | 9,499 54 | *a* 0 46 | |
| 418, 193 | | Port Williams—Extensions to vessel bed and wharf improvements | 7,700 00 | 6,638 11 | *f* 1,061 89 | |
| 193 | | Poulamon—Wharf repairs and extension | 3,600 00 | 3,558 35 | *a* 41 65 | |
| 193 | | Pugwash—Repairs to departmental railway Wharf | 6,000 00 | 3,168 52 | *d* 2,831 48 | |
| 193 | | Ray's Creek—Wharf reconstruction | 5,500 00 | 5,680 00 | ..... | *a* 180 00 |
| 193 | | Red Island—Breakwater repairs | 6,000 00 | 6,001 67 | ..... | *a* 1 67 |
| 418 | | St. Francis Harbour—Breakwater repairs | 4,500 00 | 4,498 86 | *a* 1 14 | |
| 193 | | Sandford—Breakwater repairs | 3,000 00 | 2,999 61 | *a* 0 39 | |
| 193 | 165 | Scott's Bay—Repairs to harbour works | 1,500 00 | 1,499 99 | *a* 0 01 | |
| 418 | | Seaside—Wharf extension | 12,000 00 | 11,998 85 | *a* 1 15 | |
| 193 | | Sheet Harbour East—Wharf repairs | 4,000 00 | 4,099 98 | ..... | *a* 99 98 |
| 193 | | Skinner's Cove—Repairs to piers | 1,500 00 | 1,499 90 | *a* 0 10 | |
| 193 | | Smiley's Point—Breakwater repairs and shed | 2,000 00 | 1,997 03 | *a* 2 97 | |
| 193 | | South Cove—Wharf repairs | 1,500 00 | 1,496 20 | *a* 3 80 | |
| 193 | | Spencer's Island—Wharf repairs | 1,800 00 | 1,761 63 | *a* 38 37 | |
| 193 | | Swim's Point—Wharf repairs | 3,000 00 | 2,947 30 | *a* 52 70 | |
| 193 | | Sydney (Whitney Pier)—Wharf repairs | 5,500 00 | 5,499 26 | *a* 0 74 | |
| 193 | | Tangier—Wharf repairs | 3,700 00 | 3,677 42 | *a* 22 58 | |
| 193 | | The Ponds (Pleasant Bay)—Harbour improvements | 12,000 00 | 5,596 71 | *c* 6,403 29 | |
| 418 | | Three Fathom Harbour—Repairs to harbour works | 8,000 00 | 7,998 61 | *a* 1 39 | |
| 193 | | Tommy's Beach—Hoisting engine and skidway | 2,000 00 | 1,938 50 | *a* 61 50 | |
| 193 | | Toney River—Repairs to piers | 2,000 00 | 1,998 45 | *a* 1 55 | |
| 418 | | Trenton—Wharf extension and repairs | 1,300 00 | 1,297 82 | *a* 2 18 | |
| 193 | | Trout Cove (Centreville)—Repairs to breakwaters | 5,500 00 | 5,493 85 | *a* 6 15 | |
| 193 | | Upper Prospect—Breakwater repairs | 2,800 00 | 2,788 45 | *a* 11 55 | |
| 193 | | Upper Woods Harbour—Wharf repairs | 1,500 00 | 1,487 87 | *a* 12 13 | |
| 193 | | Vogler's Cove—Wharf repairs | 1,200 00 | 1,200 00 | ..... | |

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

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| | | HARBOURS AND RIVERS–*Con.*<br>PORTS ET RIVIÈRES–*Suite* | | | | |
| | | Nova Scotia–*Conc.*<br>Nouvelle Écosse–*Fin* | | | | |
| 418 | 165 | Walker's Cove—Wharf | $ 8,300 00 | $ 8,500 00 | ..... *a* | $ 200 00 |
| 193 | | Wallace—Wharf repairs | 3,500 00 | 3,202 91 | *f* $ 297 09 | |
| 193 | | Watt's Settlement—Wharf repairs | 1,800 00 | 1,799 55 | *a* 0 45 | |
| 193 | | West Advocate—Breakwater improvements | 1,200 00 | 1,086 51 | *f* 113 49 | |
| 193 | | West Arichat—Breakwater repairs | 2,500 00 | 2,500 26 | ..... *a* | 0 26 |
| 418 | | West Baccaro—Breakwater repairs | 4,900 00 | 4,899 78 | *a* 0 22 | |
| 418 | 166 | West Dover—Wharf repairs | 3,000 00 | 2,996 95 | *a* 3 05 | |
| 193 | | West Head, Cape Sable Island—Breakwater repairs | 3,000 00 | 2,979 70 | *a* 20 30 | |
| 418 | | White Point (Scotch Cove)—Breakwater repairs | 3,500 00 | 3,504 75 | ..... *a* | 4 75 |
| 193 | | Windsor—Wharf extension | 13,600 00 | 12,279 71 | *d* 1,320 29 | |
| 193 | | Yarmouth Bar—Breakwater repairs | 5,000 00 | 4,897 78 | 102 22 | |
| | | | 827,700 00 | 697,538 45 | 130,795 69 | 634 14 |
| | | Prince Edward Island<br>Île du Prince Édouard | | | | |
| 419 | | Annandale—Warehouse on wharf | 2,200 00 | 2,010 01 | *f* 189 99 | |
| 194 | | Belle River Harbour—Breakwater repairs | 1,500 00 | 1,390 02 | *f* 109 98 | |
| 419, 194 | | China Point—Wharf repairs | 4,200 00 | 4,173 74 | *a* 26 26 | |
| 194 | | Cranberry—Wharf repairs | 2,400 00 | 2,398 60 | *a* 1 40 | |
| 419, 194 | | Graham's Pond—Breakwater repairs | 2,800 00 | 2,512 90 | *f* 287 10 | |
| 194 | | Grand River (North)—Wharf repairs | 2,000 00 | 2,150 52 | ..... *f* | 150 52 |
| 194 | | Harbours and Rivers Generally—Repairs and improvements | 15,000 00 | 8,569 83 | *f* 6,430 17 | |
| 194 | | Hickey's—Wharf repairs | 2,000 00 | 1,990 32 | *a* 9 68 | |
| 194 | 166 | Lambert's (Montague)—Wharf repairs | 1,500 00 | 1,256 28 | *e* 243 72 | |
| 419 | | Little Sands—Breakwater repairs | 2,000 00 | 1,909 50 | *a* 90 50 | |
| 194 | | Miminigash Harbour—Breakwater repairs | 1,000 00 | 770 42 | *e* 229 58 | |
| 419, 194 | | North Lake Harbour—Breakwater repairs | 2,700 00 | 2,858 91 | ..... *f* | 158 91 |
| 419 | | Poplar Point—Wharf repairs | 1,800 00 | 1,693 82 | *f* 106 18 | |
| 194 | | Pownal—Wharf repairs | 2,200 00 | 2,192 13 | *a* 7 87 | |
| 419, 194 | | Rustico Harbour—Breakwater repairs | 3,700 00 | 3,497 33 | *f* 202 67 | |
| 194 | | Sturgeon—Wharf repairs | 2,500 00 | 2,430 13 | *a* 69 87 | |
| 194 | | Summerside—Wharf repairs | 8,000 00 | 7,992 45 | *a* 7 55 | |
| 194 | | Tignish Harbour—Repairs to breakwater | 5,000 00 | 4,995 32 | *a* 4 68 | |
| 419 | | Victoria—Wharf enlargement | 7,000 00 | 1,190 46 | *c* 5,809 54 | |
| | | | 69,500 00 | 55,982 69 | 13,826 74 | 309 43 |

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| | | New Brunswick | | | | | |
| | | Nouveau Brunswick | | | | | |
| 420 | | Alma—Breakwater extension and dredging | $ 5,000 00 | $ 4,991 64 | a | $ 8 36 | |
| 195 | | Bedford—Wharf repairs | 2,500 00 | 2,494 02 | a | 5 98 | |
| 195 | | Beresford—Breakwater | 41,000 00 | 40,463 02 | a | 536 98 | |
| 195 | | Buctouche—Dredging | 18,000 00 | 17,105 40 | a | 894 60 | |
| 195 | | Campbellton—Repairs to market wharf | 5,000 00 | 4,997 58 | a | 2 42 | |
| 195 | | Cape Bald—Breakwater repairs | 5,000 00 | 5,015 40 | | | a $ 15 40 |
| 420 | | Chatham—Extension and repairs to Railway wharf | 10,000 00 | 177 41 | c | 9,822 59 | |
| 195 | | Cocagne—Wharf repairs | 1,500 00 | 1,459 69 | a | 40 31 | |
| 195 | 166 | Cummings Cove—Wharf repairs | 5,000 00 | 5,020 75 | | | a 20 75 |
| 195 | | Dalhousie—Repairs to ferry wharf | 2,000 00 | 1,916 87 | a | 83 13 | |
| 420 | | Grandigue—Wharf repairs | 1,500 00 | 1,498 47 | a | 1 53 | |
| 195 | | Harbours and Rivers Generally—Repairs and improvements | 60,000 00 | 35,940 35 | f | 24,059 65 | |
| 195 | | Hopewell Cape—Wharf repairs | 2,000 00 | 1,997 31 | a | 2 69 | |
| 195 | | Lower Caraquet—Wharf repairs | 2,500 00 | 2,499 51 | a | 0 49 | |
| 195 | | Maugerville—Wharf repairs | 1,500 00 | 1,499 41 | a | 0 59 | |
| 195 | | North Head—Breakwater extension | 113,000 00 | 104,003 31 | d | 8,996 69 | |
| 195 | | Point du Chene—Repairs to wharf and breakwater | 5,000 00 | 5,003 29 | | | a 3 29 |
| 195 | | Point Sapin—Breakwater repairs | 3,000 00 | 1,517 71 | e | 1,482 29 | |
| 195 | | Portage River—Repairs to breakwaters and breastworks | 1,000 00 | 972 12 | a | 27 88 | |
| 195 | | Richibucto Cape—Breakwater repairs | 3,500 00 | 3,500 32 | | | a 0 32 |
| 195 | | St. Andrews—Harbour improvements | 10,000 00 | 1,250 69 | c | 8,749 31 | |
| 195 | | St. George—Wharf repairs | 2,000 00 | 1,997 24 | a | 2 76 | |
| 195 | | St. John River—Dredging | 18,600 00 | 15,246 65 | e | 3,353 35 | |
| 195 | | St. Stephen—Wharf repairs | 5,000 00 | 4,911 81 | a | 88 19 | |
| 195 | | Scotchtown—Wharf repairs | 4,000 00 | 3,757 18 | f | 242 82 | |
| 195 | | Shippigan Gully—Repairs to breakwaters and breastworks | 16,500 00 | 16,128 13 | a | 371 87 | |
| 195 | | Stuarttown—Wharf | 20,000 00 | 19,043 24 | a | 956 76 | |
| 195 | 167 | Tracadie Harbour—Breastworks and breakwaters | 75,000 00 | 74,999 06 | a | 0 94 | |
| 195 | | Upper Maugerville—Wharf repairs | 3,000 00 | 2,982 38 | a | 17 62 | |
| 195 | | Waterboro—Wharf improvements | 2,300 00 | 2,321 38 | | | a 21 38 |
| 195 | | Welchpool—Wharf repairs | 3,000 00 | 2,358 10 | f | 641 90 | |
| 195 | | Westfield—Wharf repairs | 3,000 00 | 2,620 65 | f | 379 35 | |
| 195 | | White's Bluff—Wharf repairs | 5,000 00 | 4,727 12 | f | 272 88 | |
| 195 | | Wilmot's—Wharf repairs | 3,500 00 | 3,377 36 | a | 122 64 | |
| 195 | | Wilson's Beach—Breakwater-wharf repairs | 8,500 00 | 8,486 98 | a | 13 02 | |
| | | | 467,400 00 | 406,281 55 | | 61,179 59 | 61 14 |

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

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| | | HARBOURS AND RIVERS–*Con.*<br>PORTS ET RIVIÈRES–*Suite* | | | | |
| | | Quebec — Québec | | | | |
| 196 | | Anse a Beaufils—Repairs to harbour works | $ 2,500 00 | $ 2,458 43 | *a* $ 1 57 | |
| 196 | | Anse au Canard—Training piers | 4,000 00 | 4,199 99 | *a* ..... | *a* $ 199 99 |
| 196 | | Anse a Louise (Cap des Rosiers)—Wharf repairs and improvements | 21,000 00 | 3,279 09 | *e* 17,720 91 | |
| 196 | | Anse du Moulin (Aurigny)—Breakwater repairs | 5,000 00 | ..... | *g* 5,000 00 | |
| 196 | | Aylmer—Reconstruction of icebreakers | 1,900 00 | 1,661 42 | *f* 238 58 | |
| 196 | | Bagotville—Wharf repairs and improvements | 1,200 00 | 1,179 78 | *a* 20 22 | |
| 196 | | Batiscan River—Dredging | 12,000 00 | 1,204 18 | *c* 10,795 82 | |
| 196 | | Beauharnois—Wharf reconstruction | 7,000 00 | 2,976 30 | *c* 4,023 70 | |
| 196 | | Belle Anse, M.I.—Slipway | 2,000 00 | 1,978 84 | *a* 21 16 | |
| 421 | | Bellevue—Wharf reconstruction | 5,000 00 | 4,968 70 | *a* 31 30 | |
| 196 | | Beloeil Station—Repairs to guide booms | 1,400 00 | 1,397 50 | *a* 2 50 | |
| 196 | | Boischatel—Wharf repairs | 2,300 00 | 2,298 31 | *a* 1 69 | |
| 196 | | Bonaventure—Extension to protection works | 1,500 00 | 1,501 78 | ..... | *a* 1 78 |
| 196 | | Bonaventure West (Route Forest)—Protection works | 1,800 00 | 1,802 89 | ..... | *a* 2 89 |
| 421 | | Bryon Island, M.I.—Slipway | 2,500 00 | 2,473 72 | *a* 26 28 | |
| 196 | | Cap Chat—Wharf repairs | 1,100 00 | 1,100 15 | ..... | *a* 0 15 |
| 196 | 167 | Cap des Rosiers (Whelan River)—Repairs to harbour works | 1,500 00 | 1,505 74 | ..... | *a* 5 74 |
| 196 | | Cap St. Ignace—Wharf reconstruction | 30,000 00 | 15,087 98 | *c* 14,912 02 | |
| 421, 196 | | Carleton—Wharf extension | 22,700 00 | 22,702 20 | ..... | *a* 2 20 |
| 196 | | Clarke City—Wharf repairs | 22,900 00 | 17,363 03 | *e* 5,536 97 | |
| 196 | | Colonie des Greves—Wharf repairs | 2,200 00 | 2,188 59 | *a* 11 41 | |
| 196 | | Coteau Landing—Wharf repairs | 1,900 00 | 1,898 76 | *a* 1 24 | |
| 196 | | Desjardins—Wharf repairs | 1,400 00 | 1,399 72 | *a* 0 28 | |
| 196 | | Doucet's Landing (Ste. Angele de Laval)—Harbour repairs and improvements | 28,000 00 | 28,179 93 | ..... | *a* 179 93 |
| 196 | | Douglastown—Wharf repairs | 7,000 00 | 6,852 91 | *a* 147 09 | |
| 196 | | Father Point—Wharf extension | 61,000 00 | 56,749 88 | *f* 4,250 12 | |
| 421 | | Father Point—Wharf repairs as result of storm | 38,000 00 | 32,315 44 | *f* 5,684 56 | |
| 196 | | Fleurant Point—Wharf | 22,000 00 | 21,615 22 | *a* 384 78 | |
| 196 | | Fort Coulonge—Wharf reconstruction | 3,050 00 | 2,995 30 | *a* 54 70 | |
| 196 | | Grande Baie (St. Alexis)—Wharf repairs | 3,700 00 | 3,716 50 | ..... | *a* 16 50 |
| 196 | | Grand Entry, M.I.—Harbour improvements | 2,400 00 | 2,446 20 | ..... | *a* 46 20 |
| 421, 196 | | Grindstone, M.I.—Wharf repairs | 29,900 00 | 8,010 22 | *c* 21,889 78 | |
| 196 | | Harbours and Rivers Generally—Repairs and improvements | 110,000 00 | 107,829 43 | *f* 2,170 57 | |
| 421 | | Harricana West—Wharf | 1,900 00 | 1,168 96 | *c* 731 04 | |
| 196 | | Harrington—Wharf repairs | 7,600 00 | 7,736 00 | ..... | *a* 136 00 |
| 196 | 168 | Havre Aubert (Amherst), M.I.—Wharf repairs | 1,800 00 | 1,987 52 | ..... | *f* 187 52 |

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|---|---|---|---|---|---|---|
| | | HARBOURS AND RIVERS—*Con.*<br>PORTS ET RIVIÈRES—*Suite* | | | | |
| | | Quebec-*Con.* — Québec-*Suite* | | | | |
| 196 | | Havre St. Pierre—Wharf repairs and improvements | $ 28,000 00 | $ 499 95 | *c* $27,500 05 | |
| 196 | | Isle Verte—Wharf repairs | 2,000 00 | 2,063 37 | ..... | *a* $ 63 37 |
| 196 | | Lake St. Louis—Dredging | 37,000 00 | 35,951 89 | *a* 1,048 11 | |
| 196 | | Laprairie—Extension to dyke | 22,000 00 | 16,163 53 | *f* 5,836 47 | |
| 196 | | Lavaltrie—Wharf repairs | 4,000 00 | 4,006 27 | ..... | *a* 6 27 |
| 196 | | Les Eboulements—Wharf repairs | 10,000 00 | 1,146 76 | *c* 8,853 24 | |
| 196 | | Les Escoumains—Wharf repairs | 3,400 00 | 3,284 28 | *a* 115 72 | |
| 421 | | Levis—Contribution towards cost of wharf | 40,000 00 | 40,000 00 | | |
| 196 | | L'Islet—Wharf repairs | 6,000 00 | 4,768 70 | *f* 1,231 30 | |
| 421 | | Louiseville—Dredging | 15,000 00 | 14,275 66 | *a* 724 34 | |
| 196 | | McInnes Cove—Breakwater | 1,500 00 | 1,695 19 | ..... | *f* 195 19 |
| 196 | | Manicouagan—Wharf—One-third of cost to be contributed jointly by the Ontario Paper Co., Ltd., and the Anglo Canadian Pulp and Paper Co. | 25,000 00 | 19,687 49 | *f* 5,312 51 | |
| 196 | | Marsouins—Wharf repairs | 1,200 00 | 1,213 51 | ..... | *a* 13 51 |
| 196 | | Matane—Repairs to piers | 5,800 00 | 5,880 16 | ..... | *a* 80 16 |
| 421 | | Matane—Extension to Western breakwater | 25,000 00 | 1,945 12 | *c* 23,054 88 | |
| 196 | | Mechins (Dalibaire)—Wharf extension and repairs | 2,300 00 | 2,296 90 | *a* 3 10 | |
| 196 | | MontLouis—Wharf extension and repairs | 32,000 00 | 29,347 07 | *f* 2,652 93 | |
| 196 | 168 | Montmagny—Repairs to wharfs | 5,600 00 | 5,046 37 | *f* 553 63 | |
| 196 | | Natashquan—Wharf repairs | 4,700 00 | 4,194 74 | *f* 505 26 | |
| 196 | | New Carlisle—Wharf repairs | 6,500 00 | 6,501 37 | ..... | *a* 1 37 |
| 196 | | Nicolet River—Dredging | 14,000 00 | 13,986 44 | *a* 13 56 | |
| 196 | | Notre Dame de l'Isle Verte—Extension to Western wharf | 9,000 00 | 8,226 20 | *f* 773 80 | |
| 196 | | Noyan—Wharf repairs | 2,700 00 | 2,699 88 | *a* 0 12 | |
| 196 | | Paspebiac—Wharf repairs and improvements | 2,500 00 | 2,488 35 | *a* 11 65 | |
| 196 | | Petit Cap—Breakwater repairs | 3,500 00 | 3,498 85 | *a* 1 15 | |
| 196 | | Petite Riviere au Renard—Repairs to harbour works | 5,300 00 | 5,306 05 | ..... | *a* 6 05 |
| 196 | | Pointe au Pic (Murray Bay)—Wharf repairs | 5,000 00 | 4,468 99 | *f* 531 01 | |
| 421 | | Pointe aux Outardes—Wharf | 9,000 00 | 7,571 00 | *f* 1,429 00 | |
| 196 | | Pointe Basse, M.I.—Wharf repairs and improvements | 15,000 00 | 9,956 75 | *c* 5,043 25 | |
| 196 | | Pointe Cavagnol—Wharf repairs | 1,500 00 | 1,493 40 | *a* 6 60 | |
| 196 | | Pointe Claire—Wharf reconstruction | 4,400 00 | 4,391 59 | *a* 8 41 | |
| 196 | | Pointe Fortune—Wharf improvements | 1,200 00 | 720 72 | *c* 479 28 | |
| 421, 196 | | Pointe St. Pierre—Breakwater-wharf replacement | 18,500 00 | 16,621 92 | *c* 1,878 08 | |
| 196 | | Port au Persil—Wharf repairs | 1,800 00 | 1,867 78 | ..... | *a* 67 78 |
| 196 | | Port Lewis—Wharf repairs | 2,000 00 | ..... | *g* 2,000 00 | |
| 196 | | Rimouski—Harbour improvements—The Foundation Maritime Ltd. to contribute one-third of the cost of pier extension | 46,000 00 | 43,957 31 | *f* 2,042 69 | |

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| | | HARBOURS AND RIVERS-*Con.*<br>PORTS ET RIVIÈRES-*Suite* | | | | |
| | | Quebec-*Conc.* — Québec-*Fin* | | | | |
| 421, 196 | | Rimouski—Wharf repairs | $ 18,800 00 | $ 18,771 91 | *a* $ 28 09 | |
| 196 | | Rimouski River—Breakwater repairs | 1,800 00 | 1,788 47 | *a* 11 53 | |
| 196 | | Riviere au Renard—Wharf repairs | 8,000 00 | 3,702 43 | *c* 4,297 57 | |
| 421 | | Riviere au Tonnerre—Wharf | 55,000 00 | 45,846 80 | *e* 9,153 20 | |
| 196 | | Riviere Blanche (St. Ulric)—Wharf improvements and repairs | 3,400 00 | 3,413 30 | ..... | *a* $ 13 30 |
| 196 | | Riviere du Lievre, Lock and Dam—Maintenance and repairs | 14,800 00 | 13,751 67 | *f* 1,048 33 | |
| 196 | | Riviere du Loup (en bas)—Wharf repairs | 10,000 00 | 5,898 84 | *e* 4,101 16 | |
| 196 | 168 | Riviere la Guerre—Contribution towards dredging, the Province of Quebec to bear a like amount | 58,300 00 | 41,201 88 | *c* 17,098 12 | |
| 421 | | Riviere Ouelle—Wharf repairs | 3,000 00 | 2,868 72 | *a* 131 28 | |
| 196 | | Roberval—Wharf repairs | 1,300 00 | 1,265 89 | *a* 34 11 | |
| 421 | | Roberval—Breakwater extension | 4,300 00 | 4,285 45 | *a* 14 55 | |
| 196 | | Ruisseau a la Loutre—Wharf repairs and extension | 14,400 00 | 13,868 98 | *a* 531 02 | |
| 421, 196 | | Ste. Adelaide de Pabos—Wharf repairs | 4,500 00 | 4,465 03 | *a* 34 97 | |
| 196 | | Ste. Anne de Beaupre—Wharf repairs | 2,800 00 | 2,803 40 | ..... | *a* 3 40 |
| 196 | | St. Andre—Wharf repairs | 2,600 00 | 2,071 80 | *f* 528 20 | |
| 196 | | Ste. Anne de la Pocatiere—Wharf repairs | 6,000 00 | 5,943 00 | *a* 57 00 | |
| 196 | | Ste. Anne des Monts—Wharf repairs | 30,000 00 | 28,737 04 | *a* 1,262 96 | |
| 196 | | St. Antoine de Tilly—Wharf repairs | 1,600 00 | 1,580 37 | *a* 19 63 | |
| 196 | | St. Antoine Station—Wharf repairs | 2,300 00 | 2,299 35 | *a* 0 65 | |
| 196 | | St. Charles de Caplan—Wharf extension | 7,500 00 | 7,497 32 | *a* 2 68 | |
| 196 | | St. Denis—Wharf reconstruction | 4,900 00 | 4,896 64 | *a* 3 36 | |
| 196 | | St. Eloi (Pointe a la Loupe)—Wharf repairs | 2,200 00 | 2,033 59 | *f* 166 41 | |
| 196 | | Ste. Felicite—Wharf extension and repairs | 21,000 00 | 16,879 68 | *d, e* 4,120 32 | |
| 196 | | St. Francois Sud—Wharf repairs | 4,800 00 | 4,436 35 | *f* 363 65 | |
| 421 | | Ste. Gregoire, Montmorency—Protection work | 4,900 00 | 4,981 54 | ..... | *a* 81 54 |
| 421 | | St. Irenee—Wharf repairs | 2,000 00 | 2,029 02 | ..... | *a* 29 02 |
| 196 | | St. Jean Deschaillons—Dredging | 35,000 00 | 32,581 58 | *e* 2,418 42 | |
| 196 | 169 | St. Omer—Wharf extension | 20,000 00 | 17,179 22 | *f* 2,820 78 | |
| 196 | | St. Placide—Shed on wharf | 1,500 00 | 1,454 20 | *a* 45 80 | |
| 421 | | St. Placide—Protection work | 4,800 00 | 4,771 07 | *a* 28 93 | |
| 196 | | St. Roch des Aulnaies—Wharf repairs and improvements | 7,900 00 | 6,407 62 | *f* 1,492 38 | |
| 421, 196 | | St. Simeon—Wharf reconstruction | 13,200 00 | 13,204 65 | ..... | *a* 4 65 |
| 196 | | St. Simon—Wharf repairs | 1,500 00 | 1,495 35 | *a* 4 65 | |
| 196 | | St. Sulpice—Dredging and icebreakers | 11,200 00 | 11,396 20 | ..... | *a* 196 20 |
| 196 | | St. Zotique—Icebreaker | 4,800 00 | 4,765 28 | *a* 34 72 | |
| 196 | | Sept Iles—Wharf repairs | 1,900 00 | 1,881 18 | *a* 18 82 | |
| 421 | | Shawinigan Bay—Protection work | 58,000 00 | 543 87 | *c* 57,456 13 | |
| 196 | | Tadoussac (Anse Tadoussac)—Wharf improvements | 44,000 00 | 41,452 92 | *f* 2,547 08 | |
| 196 | | Verdun—Dredging | 27,000 00 | 22,363 22 | *e* 4,636 78 | |
| | | | 1,410,550 00 | 1,112,309 00 | 299,781 71 | 1,540 71 |

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| | | HARBOURS AND RIVERS-*Con.* PORTS ET RIVIÈRES-*Suite* | | | | |
| | | Ontario | | | | |
| 197 | | Belle Ewart—Wharf repairs | $ 4,000 00 | $ 2,092 96 | *f* $ 1,907 04 | |
| 197 | | Boyd's Bay (Cedar Beach)—Wharf | 2,800 00 | 2,799 59 | *a* 0 41 | |
| 197 | | Bracebridge—Wharf improvements | 4,700 00 | 4,700 01 | ..... | *a* $ 0 01 |
| 422 | | Burlington Channel—Repairs to approach | 10,800 00 | 7,256 04 | *f* 3,543 96 | |
| 197 | | Byng Inlet—Dredging | 42,000 00 | 42,028 24 | ..... | *a* 28 24 |
| 197 | | Chatham—Repairs to revetment walls | 5,250 00 | 5,242 64 | *a* 7 36 | |
| 197 | | Cobourg—Harbour improvements | 30,000 00 | 29,134 42 | *a* 865 58 | |
| 197 | | Cockburn Island—Breakwater-wharf | 13,000 00 | 12,040 46 | *f* 959 54 | |
| 197 | | Collingwood—Harbour improvements | 150,000 00 | 149,875 97 | *a* 124 03 | |
| 422 | | Collingwood—To provide for final settlement of claim of R. G. Weddell for an amount not exceeding $50,000 | 50,000 00 | 50,000 00 | | |
| 197 | | French River Dams—Maintenance and repairs | 4,200 00 | 4,210 07 | ..... | *a* 10 07 |
| 422 | | Gananoque—Repairs to wharf approach | 1,500 00 | 1,078 90 | *f* 421 10 | |
| 422, 197 | | Goderich—Harbour improvements | 65,000 00 | 33,807 67 | *c* 31,192 33 | |
| 197 | | Grand Bend—Repairs to piers | 5,000 00 | 5,006 73 | ..... | *a* 6 73 |
| 422, 197 | | Hamilton—Harbour improvements | 122,000 00 | 113,019 97 | *e* 8,980 03 | |
| 197 | 169 | Harbours and Rivers Generally—Repairs and improvements | 85,000 00 | 43,964 71 | *f* 41,035 29 | |
| 197 | | Key Harbour—Dredging | 20,000 00 | 19,946 46 | *a* 53 54 | |
| 197 | | Kincardine—Harbour repairs and improvements | 14,000 00 | 10,840 34 | *f* 3,159 66 | |
| 197 | | Kingston—Dredging Little Cataraqui Bay | 150,000 00 | 44,255 22 | *c* 105,744 78 | |
| 197 | | Kingston (La Salle Causeway)—Reconstruction of guide piers | 5,300 00 | 4,475 55 | *f* 824 45 | |
| 197 | | Kingston (Little Cataraqui Bay)—Breakwater | 175,000 00 | 102,450 77 | *c* 72,549 23 | |
| 197 | | Kingston, R.M.C.—Repairs and improvements | 3,500 00 | 3,500 23 | ..... | *a* 0 23 |
| 197 | | Kingston, Dry Dock—Repairs to shipways | 1,700 00 | 1,651 22 | *a* 48 78 | |
| 422 | | Kingston—Wharf reconstruction | 25,000 00 | 4,721 60 | *c* 20,278 40 | |
| 197 | | Kingsville—Repairs to piers | 28,000 00 | 27,995 38 | *a* 4 62 | |
| 197 | | Leamington—Wharf repairs | 1,500 00 | ..... | *g* 1,500 00 | |
| 197 | | Little Current—Dredging | 35,000 00 | 33,612 47 | *f* 1,387 53 | |
| 197 | | Michipicoten—Dredging | 90,000 00 | 65,673 18 | *c* 24,326 82 | |
| 422, 197 | | Midland—Harbour improvements | 53,000 00 | 27,828 55 | *c* 25,171 45 | |
| 422, 197 | | Montreal River, Dam at Latchford—Maintenance and repairs | 4,600 00 | 3,835 38 | *f* 764 62 | |
| 422 | | Moose Factory—To assist in construction of wharf | 15,000 00 | ..... | *g* 15,000 00 | |
| 197 | | Oshawa—Harbour improvements | 75,000 00 | 41,935 62 | *e* 33,064 38 | |
| 422 | | Owen Sound—Harbour improvements | 40,000 00 | 27,142 79 | *f* 12,857 21 | |
| 197 | 170 | Parry Sound—Wharf reconsttuction | 25,000 00 | 25,019 15 | ..... | *a* 19 15 |
| 197 | | Pelee Island—Repairs to piers | 2,400 00 | 1,809 72 | *f* 590 28 | |
| 422 | | Penetanguishene—Wharf repairs | 4,000 00 | 3,950 00 | *a* 50 00 | |
| 197 | | Port Burwell—Repairs to harbour works | 3,000 00 | 2,566 01 | *f* 433 99 | |

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| | | HARBOURS AND RIVERS–*Con.*<br>PORTS ET RIVIÈRES–*Suite* | | | | |
| | | Ontario–*Conc.*—*Fin* | | | | |
| 197 | | Port Colborne—Repairs to harbour works | $ 40,000 00 | $ 38,505 54 | *f* $ 1,494 46 | |
| 197 | | Port Hope—Harbour improvements | 27,000 00 | 20,983 84 | *f* 6,016 16 | |
| 197 | | Port Maitland—Harbour improvements | 22,000 00 | 20,209 83 | *f* 1,790 17 | |
| 197 | | Port Stanley—Harbour repairs and improvements | 5,000 00 | 5,109 95 | ..... | *a* $ 109 95 |
| 422 | | Providence Bay—Wharf repairs | 6,000 00 | 5,837 97 | *a* 162 03 | |
| 422 | 170 | Rockport—Wharf | 4,200 00 | 4,386 74 | ..... | *a* 186 74 |
| 197 | | Sarnia—Harbour improvements | 63,000 00 | 33,480 01 | *e* 29,519 99 | |
| 197 | | Sault Ste.Marie—Harbour improvements | 69,000 00 | 65,987 20 | *e* 3,012 80 | |
| 197 | | Telegraph Narrows and Pointe Anne—Dredging | 50,000 00 | 47,065 85 | *d* 2,934 15 | |
| 197 | | Toronto—Dredging and repairs to piers | 36,600 00 | 25,454 68 | *c* 11,145 32 | |
| 422 | | Windsor—Harbour improvements | 65,000 00 | 499 60 | *e* 64,500 40 | |
| | | | 1,754,050 00 | 1,226,989 23 | 527,421 89 | 361 12 |
| | | Manitoba | | | | |
| 198 | | Gimli—Repairs to pier | 5,000 00 | 4,315 30 | *c* 684 70 | |
| 198 | | Harbours and Rivers Generally—Repairs and improvements | 15,000 00 | 6,280 05 | *f* 8,719 95 | |
| 198 | | Hecla—Wharf extension | 7,000 00 | ..... | *g* 7,000 00 | |
| 198 | 170 | Lac du Bonnet—Wharf extension | 3,800 00 | 3,079 03 | *f* 720 97 | |
| 198 | | Red River—Repairs to jetties | 10,000 00 | 7,749 41 | *c* 2,250 59 | |
| 423, 198 | | St. Andrew's Rapids—Lock and dam —Maintenance and repairs | 30,760 00 | 25,227 23 | *c* 5,532 77 | |
| 198 | | Selkirk—Wharf extension | 8,000 00 | 7,140 32 | *c* 859 68 | |
| 198 | | Victoria Beach—Breakwater | 2,300 00 | 2,223 86 | *a* 76 14 | |
| | | | 81,860 00 | 56,015 20 | 25,844 80 | |
| | | Saskatchewan & Alberta | | | | |
| 199 | 170 | Harbours and Rivers Generally—Repairs and improvements | 15,000 00 | 1,925 46 | *f* 13,074 54 | |
| | | British Columbia<br>Colombie Britannique | | | | |
| 200 | | Argenta—Wharf reconstruction | 10,500 00 | ..... | *g* 10,500 00 | |
| 200 | | Celista—Wharf reconstruction | 4,000 00 | 2,341 03 | *f* 1,658 97 | |
| 200 | | Chemainus—Renewal of float and approach | 1,700 00 | 1,723 43 | ..... | *a* 23 43 |
| 200 | 170 | Columbia River (below Burton)—Improvements to diversion work | 1,500 00 | 1,490 68 | *a* 9 32 | |
| 424 | | Coquitlam River—Contribution towards dredging, the Province of British Columbia to contribute a like amount | 3,000 00 | 3,000 00 | | |

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| | | British Columbia–*Conc.*<br>Colombie Britannique–*Fin* | | | | |
| 200 | | Eagle Bay Wharf | $ 2,500 00 | $ 1,889 52 | *f* $ 610 48 | |
| 424, 200 | | Fraser River—Improvements | 400,000 00 | 399,917 32 | *a* 82 68 | |
| 200 | | Fraser River (lower)—Operation of snag boat | 30,000 00 | 22,618 20 | *f* 7,381 80 | |
| 200 | | Fraser River—Contribution towards protection work at Canoe Pass, the Municipality of Delta to contribute a like amount | 2,000 00 | 1,937 35 | *a* 62 65 | |
| 200 | | Fraser River—Contribution towards protection work at Matsqui, the Provincial Government, the Municipality and the C.N.R. each to contribute a like amount | 3,500 00 | ..... | *g* 3,500 00 | |
| 424 | 170 | Gerrard—Wharf | 2,900 00 | 2,536 18 | *f* 363 82 | |
| 200 | | Ginols—Wharf repairs | 1,800 00 | ..... | *g* 1,800 00 | |
| 424, 200 | | Harbours and Rivers Generally—Repairs and improvements | 60,000 00 | 41,709 51 | *f* 18,290 49 | |
| 200 | | Kaslo—Wharf reconstruction | 21,000 00 | 19,898 82 | *a* 1,101 18 | |
| 200 | | Magna Bay—Wharf reconstruction | 7,000 00 | 3,751 51 | *f* 3,248 49 | |
| 200 | | Minnekhada—Wharf reconstruction | 1,600 00 | 1,171 30 | *f* 428 70 | |
| 200 | | McDonald's Landing—Wharf replacement | 1,500 00 | 1,531 70 | ..... | *a* $ 31 70 |
| 200 | | Nanaimo—Crib | 6,600 00 | 89 08 | *c* 6,510 92 | |
| 424 | | Nanaimo—Renewal of float at Farmer's Landing | 1,700 00 | 1,699 98 | *a* 0 02 | |
| 200 | | New Massett—Wharf repairs and float | 1,100 00 | 943 64 | *f* 156 36 | |
| 200 | | Penticton—Breakwater | 1,900 00 | 1,855 98 | *a* 44 02 | |
| 200 | | Port Haney—Wharf extension | 3,700 00 | 2,561 43 | *f* 1,138 57 | |
| 200 | | Port Moody—Wharf repairs | 6,000 00 | 5,999 59 | *a* 0 41 | |
| 424 | | Revelstoke—Repairs to shear dam | 1,200 00 | 1,183 53 | *a* 16 47 | |
| 200 | | Saanichton—Wharf repairs | 2,000 00 | 1,720 34 | *f* 279 66 | |
| 200 | | Seymour Arm—Wharf repairs | 3,300 00 | 2,332 04 | *f* 967 96 | |
| 200 | | Sidney—Wharf repairs | 3,800 00 | 3,970 08 | ..... | *a* 170 08 |
| 200 | | Stewart—Wharf improvements | 2,500 00 | 2,438 98 | *a* 61 02 | |
| 424 | 171 | Trout Lake—Wharf | 3,000 00 | 2,620 36 | *f* 379 64 | |
| 200 | | Vancouver—Stanley Park—Foreshore protection | 8,000 00 | 7,868 51 | *a* 131 49 | |
| 200 | | Victoria—Wharf repairs | 3,100 00 | 2,590 23 | *f* 509 77 | |
| 200 | | Victoria Harbour—Dredging | 20,000 00 | 19,529 98 | *a* 470 02 | |
| 200 | | William Head—Quarantine Station—To complete repairs to wharfs | 14,000 00 | 13,612 42 | *a* 387 58 | |
| | | | 636,400 00 | 576,532 72 | 60,092 49 | 225 21 |
| | | Yukon | | | | |
| 201 | 171 | Stewart and Yukon Rivers—Improvements | 5,000 00 | 5,000 00 | | |
| | | | 5,000 00 | 5,000 00 | | |

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| | | HARBOURS AND RIVERS-*Conc.* PORTS ET RIVIÈRES-*Fin* | | | | |
| | | Generally — En général | | | | |
| 202 | 171 | Harbours and Rivers generally | $ 25,000 00 | $ 20,404 00 *f* | $ 4,596 00 | |
| | | | 25,000 00 | 20,404 00 | 4,596 00 | |
| | | DREDGING—DRAGAGE | | | | |
| 425, 203 | | Dredging—Maritime Provinces | 400,000 00 | 393,543 51 *a* | 6,456 49 | |
| 425, 203 | | Dredging—Ontario and Quebec | 425,000 00 | 424,985 51 *a* | 14 49 | |
| 425, 203 | 171 | Dredging—Manitoba, Saskatchewan and Alberta | 75,000 00 | 70,688 54 *f* | 4,311 46 | |
| 425, 203 | | Dredging—British Columbia | 200,000 00 | 175,707 07 *e* | 24,292 93 | |
| | | | 1,100,000 00 | 1,064,924 63 | 35,075 37 | |
| | | ROADS AND BRIDGES — ROUTES ET PONTS | | | | |
| 426, 204 | | Burlington Channel Bridge—Maintenance and repairs | 19,900 00 | 12,566 73 *c* | 7,333 27 | |
| 204 | | Des Joachim Bridges—Repairs, etc. | 1,350 00 | 1,206 75 *f* | 143 25 | |
| 204 | | Dominion Roads and Bridges Generally | 7,000 00 | 4,139 61 *f* | 2,860 39 | |
| 204 | | Edmonton—Repairs to bridge | 2,500 00 | 2,205 05 *f* | 294 95 | |
| 204 | 171 | Interprovincial Bridge over Ottawa river at Hawkesbury, the Quebec Government to contribute one-third of cost of construction only, the Ontario Government to contribute one-fourth of cost of construction and to pay annually one-fourth the maintenance costs | 122,000 00 | 121,836 96 *a* | 163 04 | |
| 426, 204 | | Kingston—Wharfs and bridges—Maintenance and repairs | 12,000 00 | 9,537 14 *f* | 2,462 86 | |
| 426 | | North Temiskaming—Improvements to bridge approach | 3,500 00 | ..... *g* | 3,500 00 | |
| 204 | | Ottawa—Maintenance and repairs to bridges and approaches | 6,000 00 | 5,643 33 *f* | 356 67 | |
| 204 | | Portage du Fort—Repairs to bridges | 1,200 00 | 1,098 19 *f* | 101 81 | |
| 204 | | Repairs to International Bridge over St. John River at Edmundston, N.B. | 3,200 00 | 2,331 92 *f* | 868 08 | |
| 426, 204 | | Repairs to International Bridge over St. John River at St. Leonards, N.B. | 4,750 00 | 3,529 78 *f* | 1,220 22 | |
| | | | 183,400 00 | 164,095 46 | 19,304 54 | |
| | | TELEGRAPH AND TELEPHONE LINES TÉLÉGRAPHES ET TÉLÉPHONES | | | | |
| | | Nova Scotia — Nouvelle Écosse | | | | |
| 205 | 171 | Cape Breton Telegraph and Telephone Lines—General repairs and improvements | 12,800 00 | 9,361 68 *e* | 3,438 32 | |
| 205 | 171 | Telephone Line between Creignish and Port Hawkesbury | 950 00 | 617 40 *c* | 332 60 | |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

**PUBLIC WORKS: CHARGEABLE TO INCOME**-Con.
**TRAVAUX PUBLICS: IMPUTABLES SUR LES REVENUS**-Suite

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés | Grant exceeded — Crédits dépassés |
|---|---|---|---|---|---|---|
| | | TELEGRAPH AND TELEPHONE LINES—*Conc.*<br>TÉLÉGRAPHES ET TÉLÉPHONES—*Fin* | | | | |
| | | Prince Edward Island — Ile du Prince Édouard | | | | |
| 428 | | Telephone Cable between Cape Traverse, P.E.I. and Cape Tormentine, N.B. | $ 4,200 00 | $ 4,362 66 | ..... | *a* $ 162 66 |
| | | Lower St. Lawrence and Maritime Provinces—Bas du St-Laurent et Provinces Maritimes | | | | |
| 206 | 171 | Cable Ship | 75,000 00 | 635 71 | *e* $ 74,364 29 | |
| | | Quebec — Québec | | | | |
| | | Magdalen Islands Telephone Service—General repairs and improvements.. | 1,800 00 | 121 50 | *e* 1,678 50 | |
| 207 | | Reconstruction of North Shore St. Lawrence Telegraph system from Outardes Falls eastward | 10,000 00 | 10,025 24 | ..... | *a* 25 24 |
| 207 | | Quebec Quarantine System—General repairs and improvements | 1,000 00 | 1,014 25 | ..... | *a* 14 25 |
| | | Saskatchewan & Alberta | | | | |
| 208 | 172 | Saskatchewan and Alberta Telegraph and Telephone Lines—General repairs and improvements | 21,500 00 | 3,565 99 | *e* 17,934 01 | |
| 427 | | Pelican—Building for Telegraph Service | 900 00 | ..... | *g* 900 00 | |
| | | British Columbia<br>Colombie Britannique | | | | |
| 209 | | British Columbia Northern District—General repairs and improvements.. | 31,100 00 | 17,794 71 | *e* 13,305 29 | |
| 209 | 172 | British Columbia, Vancouver Island District—General repairs and improvements | 32,500 00 | 420 00 | *e* 32,080 00 | |
| 209 | | Yukon Telegraph System—General repairs and improvements | 19,300 00 | 15,492 39 | *e* 3,807 61 | |
| | | | 211,050 00 | 63,411 53 | 147,840 62 | 202 15 |
| | | MISCELLANEOUS — DIVERS | | | | |
| 210 | | Accounts Branch—Salaries of agents, clerks, travelling and contingent expenses of outside service | 26,000 00 | 26,076 85 | ..... | *a* 76 85 |
| 210 | | Architectural Branch—Salaries of architects, clerks of works, inspectors, draftsmen, clerks and messengers of outside service | 75,000 00 | 73,728 68 | *b* 1,271 32 | |
| 429, 210 | 172 | Engineering Branch—Salaries of engineers, inspectors, superintendents, draftsmen, clerks and messengers of outside service | 480,000 00 | 465,310 03 | *b* 14,689 97 | |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

**PUBLIC WORKS: CHARGEABLE TO INCOME**-Con.
**TRAVAUX PUBLICS: IMPUTABLES SUR LES REVENUS**-Suite

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés | Grant exceeded — Crédits dépassés |
|---|---|---|---|---|---|---|
| | | MISCELLANEOUS-*Conc.*—DIVERS-*Fin* | | | | |
| 210 | | For operation and maintenance of inspection boats | $ 20,000 00 | $ 18,210 08 | *f* $ 1,789 92 | |
| 210 | 172 | Maintenance and operation of water storage dams on Ottawa river and tributaries, surveys and settlement of land damages | 40,000 00 | 25,659 72 | *f* 14,340 28 | |
| 210 | | National Gallery of Canada | 100,000 00 | 99,903 08 | *i* 96 92 | |
| 210 | | National Monument on Connaught Place | 50,000 00 | 31,500 00 | *c* 18,500 00 | |
| 210 | | River gauging and metering | 30,000 00 | 22,562 23 | *f* 7,437 77 | |
| 210 | | Surveys and inspections | 133,000 00 | 90,519 34 | *f* 42,480 66 | |
| | | | 954,000 00 | 853,470 01 | 100,606 84 | $ 76 85 |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## PUBLIC WORKS: CHARGEABLE TO INCOME-Con.
## TRAVAUX PUBLICS: IMPUTABLES SUR LES REVENUS-Suite

RECAPITULATION — RÉCAPITULATION

| Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés | Grant exceeded — Crédits dépassés |
|---|---|---|---|---|
| Public Buildings—Income | | | | |
| Nova Scotia | $ 261,000 00 | $ 165,553 67 | $ 95,446 33 | |
| New Brunswick | 206,650 00 | 18,426 28 | 188,291 47 | $ 67 75 |
| Maritime Provinces Generally | 50,000 00 | 42,915 19 | 7,084 81 | |
| Quebec | 1,181,790 00 | 548,626 46 | 633,163 54 | |
| Ontario | 1,462,900 00 | 1,051,283 92 | 411,966 49 | 350 41 |
| Manitoba | 94,700 00 | 45,597 71 | 49,303 29 | 201 00 |
| Saskatchewan | 215,550 00 | 159,133 13 | 56,416 87 | |
| Alberta | 552,000 00 | 439,702 45 | 112,297 55 | |
| British Columbia | 100,300 00 | 71,824 12 | 28,500 82 | 24 94 |
| Generally | 564,800 00 | 495,793 18 | 69,198 82 | 192 00 |
| Rents, Repairs, Furniture, etc | 6,336,500 00 | 6,135,009 70 | 201,700 37 | 210 07 |
| | *11,026,190 00* | *9,173,865 81* | | |
| Harbours and Rivers—Income | | | | |
| Nova Scotia | 827,700 00 | 697,538 45 | 130,795 69 | 634 14 |
| Prince Edward Island | 69,500 00 | 55,982 69 | 13,826 74 | 309 43 |
| New Brunswick | 467,400 00 | 406,281 55 | 61,179 59 | 61 14 |
| Quebec | 1,410,550 00 | 1,112,309 00 | 299,781 71 | 1,540 71 |
| Ontario | 1,754,050 00 | 1,226,989 23 | 527,421 89 | 361 12 |
| Manitoba | 81,860 00 | 56,015 20 | 25,844 80 | |
| Saskatchewan and Alberta | 15,000 00 | 1,925 46 | 13,074 54 | |
| British Columbia | 636,400 00 | 576,532 72 | 60,092 49 | 225 21 |
| Yukon | 5,000 00 | 5,000 00 | | |
| Generally | 25,000 00 | 20,404 00 | 4,596 00 | |
| | *5,292,460 00* | *4,158,978 30* | | |
| Dredging | 1,100,000 00 | 1,064,924 63 | 35,075 37 | |
| Roads and Bridges | 183,400 00 | 164,095 46 | 19,304 54 | |
| Telegraph and Telephone Lines | 211,050 00 | 63,411 53 | 147,840 62 | 202 15 |
| Miscellaneous | 954,000 00 | 853,470 01 | 100,606 84 | 76 85 |
| | 18,767,100 00 | 15,478,745 74 | 3,292,811 18 | 4,456 92 |
| Vote 210—Balance of expenditure for works already authorized for which the Appropriations may be insufficient provided the amount for any one does not exceed $200.00. | 5,000 00 | ..... | 543 08 | — 4,456 92 |
| | 18,772,100 00 | 15,478,745 74 | 3,293,354 26 | |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

**PUBLIC WORKS: CHARGEABLE TO INCOME**-Conc.
**TRAVAUX PUBLICS: IMPUTABLES SUR LES REVENUS**-Fin

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| | | UNDER STATUTE — EN VERTU DE LOIS | | | |
| | 172 | Docks — Bassins | | | |
| | | Burrard Dry Dock (North Vancouver, B.C.) | | $ 112,500 00 | |
| | | Montreal Floating Dock | | 105,000 00 | |
| | | Fort Arthur Dry Dock | | 37,741 50 | |
| | | Prince Rupert Floating Dock | | 76,970 88 | |
| | | St. John Dry Dock | | 247,500 00 | |
| | | Exchequer Court Awards | | 41,280 60 | |
| | | Total | | 620,992 98 | |
| | | SUMMARY— SOMMAIRE | | | |
| | | Amount under Supply Bills | $18,772,100 00 | 15,478,745 74 | $3,293,354 26 |
| | | Amount under Statute | 620,992 98 | 620,992 98 | |
| | | Totals — Totaux (Page 2) | 19,393,092 98 | 16,099,738 72 | 3,293,354 26 |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## PUBLIC WORKS: CHARGEABLE TO COLLECTION OF REVENUE
## TRAVAUX PUBLICS: IMPUTABLES SUR LES REVENUS PERÇUS

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés | Grant exceeded — Crédits dépassés |
|---|---|---|---|---|---|---|
| | | GRAVING DOCKS — BASSINS DE RADOUB | | | | |
| 356 | 172 | Champlain Graving Dock | $ 104,000 00 | $ 63,234 11 | $ 40,765 89 | |
| 356 | | Esquimalt Graving Docks | 80,700 00 | 79,343 08 | 1,356 92 | |
| 356 | | Lorne Graving Dock | 50,000 00 | 41,598 59 | 8,401 41 | |
| 356 | | Selkirk—Repair slip | 3,600 00 | 2,754 33 | 845 67 | |
| | | | *238,300 00* | *186,930 11* | | |
| | | TELEGRAPH AND TELEPHONE LINES LIGNES TÉLÉGRAPHIQUES ET TÉLÉPHONIQUES | | | | |
| 357 | 172 | Prince Edward Island and Mainland | 7,000 00 | 6,946 66 | 53 34 | |
| 357 | | Land and Cable Telegraph Lines, Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable service | 210,000 00 | 134,873 07 | 75,126 93 | |
| 357 | | Alberta and Saskatchewan | 131,000 00 | 107,453 75 | 23,546 25 | |
| 357 | | British Columbia—Vancouver Island District | 140,000 00 | 124,671 75 | 15,328 25 | |
| 357 | | British Columbia, Northern District | 82,500 00 | 67,165 77 | 15,334 23 | |
| 357 | | Yukon System—Main Line | 144,000 00 | 133,584 34 | 10,415 66 | |
| 357 | | Telegraph and Telephone Services Generally | 10,000 00 | 6,520 28 | 3,479 72 | |
| | | Total under Supply Bill<br>Total en vertu des Lois des Subsides<br>(Page 2) | 962,800 00 | 768,145 73 | 194,654 27 | |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

**PUBLIC WORKS**-Con.—**TRAVAUX PUBLICS**-Suite

GENERAL SUMMARY — SOMMAIRE GÉNÉRAL

| Service | Grant — Crédits | Expenditure — Dépenses | | |
|---|---|---|---|---|
| | | Supply Bills — En vertu des Lois des Subsides | Statutory — Statutaire | Total |
| Capital — Capital.....(Page 71) | $ 3,437,000 00 | $ 2,917,179 10 | ..... | $ 2,917,179 10 |
| Income — Revenu.....(Page 93) | 18,772,100 00 | 15,478,745 74 | $ 620,992 98 | 16,099,738 72 |
| Collection of Revenue — Perception du Revenu.....(Page 94) | 962,800 00 | 768,145 73 | ..... | 768,145 73 |
| Total — Totaux..... | 23,171,900 00 | 19,164,070 57 | 620,992 98 | 19,785,063 55 |

**EXPLANATION OF GRANTS NOT USED AND GRANTS EXCEEDED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS OU DÉPASSÉS**

*a.* Not exceeding five per cent of vote, explanation considered unnecessary — Ne dépassant pas 5% du crédit, aucune explication n'est nécessaire.

*b.* Employees at high salaries retiring during the year have been succeeded by others at minimum salaries, and in some cases positions have not been filled — Des fonctionnaires touchant le traitement maximum ayant pris leur retraite furent remplacés par d'autres recevant le traitement minimum et dans quelques cas les positions furent laissées vacantes.

*c.* During the fiscal year work did not progress as rapidly as had been expected when the estimate was being prepared. In a number of instances, although the work was actually accomplished during the closing months of the fiscal year, the certified accounts were not passed for payment by 30th April, and it was consequently possible to pay them only from the funds of the following year — Au cours de l'année, les travaux ne progressèrent pas aussi rapidement que prévu lors de l'établissement du budget. Dans plusieurs cas, bien que les travaux aient été réellement exécutés, au cours des derniers mois de l'année financière, les comptes certifiés ne furent pas présentés pour paiement avant le 30 avril et il ne fut par suite possible de les payer qu'à même les crédits de l'année suivante.

*d.* In these cases there had been an appropriation in 1930-31, and in November and December of 1930, when the estimates for 1931-32 were being prepared, work was going on under that former appropriation. It was proceeding slowly, however, and the expectation was that only a small sum would be paid out of that year's appropriation. Hence a larger amount was estimated for the succeeding year. During the later months of the former year however, the work was speeded up, with the result that a larger sum than expected was paid out of that preceding year. Hence the reduction in expenditure out of the year now under review — Dans ce cas un crédit avait été voté en 1930-31 et quand à nouveau, en décembre 1930, l'on établit le budget de 1931-32 les travaux étaient payés à même ce crédit. Comme ils avançaient lentement on pensa que seulement une faible partie du crédit serait employée et un montant plus élevé fut demandé pour l'année suivante. Par suite de l'accélération du rythme des travaux au cours des derniers mois de 1930-31, les dépenses furent supérieures aux prévisions et réduisirent d'autant les montants imputés au crédit de l'année suivante.

*e.* During the course of the execution of the work, it was found that a less expensive plan of construction would serve the purpose; in some instances one or more of the items originally provided for were dispensed with, or held over for further consideration, thus reducing the cost of the work — Durant l'exécution des travaux, on s'aperçut qu'un genre de construction plus économique remplirait les conditions requises; dans certains cas un ou plusieurs des travaux originairement prévus ne furent pas exécutés ou furent suspendus pour plus ample étude, réduisant d'autant les déboursés.

*f.* Unavoidable inaccuracies in preparing estimates, etc. Although the fiscal year does not commence until April 1, the main estimates are prepared and sent to Council during November and December of the preceding year. At such an early date it is impossible to foresee clearly all contingencies which may arise to affect the rate of expenditure during a period that is to close some sixteen months later than the making of the estimate — Inexactitude inévitable en établissant le budget. L'année financière commençant le 1er avril et le budget principal étant préparé et présenté au Conseil en novembre et décembre de l'année précédente, il est impossible à cette époque de prévoir les événements pouvant influer sur le coût de travaux ne devant être terminés que 16 mois plus tard.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## PUBLIC WORKS-Conc.—TRAVAUX PUBLICS-Fin

### EXPLANATION OF GRANTS NOT USED, AND GRANTS EXCEEDED-*Conc.* — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS OU DÉPASSÉS *Fin*

*g*. Works not proceeded with during the fiscal year now under review — Les travaux ne furent pas exécutés durant l'année.

*h*. Port Arthur and Fort William Capital. The total expenditure at Port Arthur and Fort William in 1931-32 was $272,734.60, of this sum there was paid from funds authorized under the Unemployment and Farm Relief Act $99,999.25, hence the unexpended balance of the appropriation $17,264.65 — Port Arthur et Fort William, Capital. Les dépenses totales pour Port Arthur et Fort William s'élevèrent en 1931-32 à $272,734.65. Sur ce montant $99,999.25 furent payés à même les crédits autorisés par la loi pour venir en aide au chômage et à l'agriculture, d'où la balance inemployée de $17,264.65.

*i*. Brooklyn, N.S. Breakwater Extension. This work was being executed during 1929-30 and 1930-31, when in the autumn of 1930 a series of severe storms carried away a considerable part of the still unfinished work, leaving yet to be done for the completion of the proposed extension about 40% of its whole length as planned. After this experience and in view of the very exposed situation of the work, it was thought best to make certain changes in the plan of construction. This necessitated the closing-out of the contract and a final settlement with the contractor for work done up to that date. This settlement involved a payment of $18,333.00 as shown. As yet no further work has been done on this breakwater—Brooklyn, N.E., prolongement du môle. Ces travaux avaient été exécutés en 1929-30 et 1930-31, mais à l'automne de 1930 une partie des travaux en cours d'exécution fut emportée par de violentes tempêtes, laissant à terminer environ 40% du prolongement projeté. A la suite de cet accident et comme les travaux étaient dans une situation très exposée, on jugea préférable d'apporter certaines modifications au projet de construction. Ceci nécessita la résiliation du contrat et d'en arriver à un règlement définitif avec l'entrepreneur, pour les travaux qu'il avait exécutés jusqu'à cette date. Ce règlement entraîna un paiement de $18,333. Jusqu'à maintenant, les travaux sont restés stationnaires.

### AUDIT NOTE—NOTE DE VÉRIFICATION

*Votes-Crédits 185, 188, 195, 196 & 357*—$742.38 was expended from these votes as salaries and expenses of Commissioners appointed to investigate charges of political partisanship — Les traitements et les indemnités payés aux Commissaires chargés d'enquêter sur les cas de propagande politique, s'élevèrent à $742.38 et furent imputés à ces crédits.

Examined and certified — Examinés et certifiés.

C. H. DOUGLAS,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## RAILWAYS AND CANALS: CHARGEABLE TO CAPITAL
## CHEMINS DE FER ET CANAUX: IMPUTABLES AU CAPITAL

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| | | RAILWAYS—CHEMINS DE FER | | | |
| 408, 161 | 176 | Canadian Government Railways—To provide additional car ferry and facilities for Car Ferry service between the mainland and Prince Edward Island | $ 1,373,310 00 | $ 1,091,295 73 | *a* $282,014 27 |
| 162 | | Hudson Bay Railway and Terminals—Construction and Betterments, including E. B. Jost at $2,500 | 6,000,000 00 | 5,278,081 71 | *b* 721,918 29 |
| | | | *7,373,310 00* | *6,369,377 44* | *1,003,932 56* |
| | | CANALS — CANAUX | | | |
| 163 | 176 | St. Ours Lock—Rebuilding | 435,000 00 | 309,477 89 | *c* 125,522 11 |
| 164 | | Welland Ship Canal—Construction and Betterments | 3,000,000 00 | 2,994,820 12 | *d* 5,179 88 |
| | | | *3,435,000 00* | *3,304,298 01* | *130,701 99* |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides | 10,808,310 00 | 9,673,675 45 | 1,134,634 55 |
| | | UNDER STATUTE — STATUTAIRE | | | |
| | 176 | Exchequer Court Awards | ..... | 6,829 60 | |
| | | SUMMARY — SOMMAIRE | | | |
| | | Amount under Supply Bills | 10,808,310 00 | 9,673,675 45 | 1,134,634 55 |
| | | Amount under Statute | 6,829 60 | 6,829 60 | |
| | | Totals—Totaux (Page 4) | 10,815,139 60 | 9,680,505 05 | 1,134,634 55 |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## RAILWAYS AND CANALS: CHARGEABLE TO INCOME
## CHEMINS DE FER ET CANAUX: IMPUTABLES SUR LES REVENUS

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| | | CANADIAN NATIONAL STEAMSHIPS AND MARITIME FREIGHT RATES ACT<br>LOI SUR LA MARINE MARCHANDE ET LES TAUX DE TRANSPORT DANS LES PROVINCES MARITIMES | | | |
| 379 | | Loan to Canadian Government Merchant Marine, Ltd. (Open Account)..... | $ 588,500 00 | †$ 444,285 53 | *e*$144,214 47 |
| 380 | | Loan to Canadian National (West Indies) Steamships, Limited (Open Account)..... | 755,000 00 | † 755,000 00 | |
| | | | *1,343,500 00* | *1,199,285 53* | |
| | | MARITIME FREIGHT RATES ACT<br>LOI SUR LES TAUX DE TRANSPORT DANS LES PROVINCES MARITIMES | | | |
| 381 | 174 | Payment from time to time during the fiscal year 1931-32 of the difference, estimated by the Board of Railway Commissioners and certified by the said Board to the Minister of Railways and Canals, as and when required by him, occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in Section 9 of the said Act) on all traffic moved during 1931, under the tariffs, approved by the following companies:—<br>Canada and Gulf Terminal Railway, Canadian Pacific Railway, including—Fredericton and Grand Lake Coal and Railway Company, New Brunswick Coal and Railway Company, Cumberland Railway and Coal Co., Dominion Atlantic Railway, Maritime Coal Railway and Power Co., Sydney and Louisburg Railway, Temiscouata Railway..... | 900,000 00 | 669,673 20 | *f*230,326 80 |
| 382 | | Payment from time to time to the Canadian National Railway Company of the deficit in receipts and revenues, occurring in the year 1931, of the Eastern Lines, as provided by the Maritime Freight Rates Act:—<br>*(a)* Amount of the deficit (less that amount thereof as in the next following paragraph specifically provided for) in the receipts and revenues..... | 6,631,856 00 | 6,631,856 00 | |
| | | *(b)* Amount of the deficit in receipts and revenues occurring on account of the reduction in tolls under the application of the Maritime Freight Rates Act..... | 2,450,632 00 | 1,885,000 00 | *g* 565,632 00 |
| | | | *9,982,488 00* | *9,186,529 20* | |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

**RAILWAYS AND CANALS: CHARGEABLE TO INCOME**-Con.
**CHEMINS DE FER ET CANAUX: IMPUTABLES SUR LES REVENUS**-Suite

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | | Grant not used — Crédits non employés |
|---|---|---|---|---|---|---|
| | | CANALS — CANAUX | | | | |
| 165 | 175 | Ontario-St. Lawrence Canals—Cornwall, Improvements | $ 9,500 00 | $ 9,295 71 | *d* | $ 204 29 |
| 166 | | Port Colborne Elevator—Improvements | 42,000 00 | 19,461 82 | *h* | 22,538 18 |
| | | Quebec Canals— | | | | |
| 167 | | Carillon-Grenville—Improvements | 1,800 00 | 1,679 18 | *d* | 120 82 |
| 168 | | Chambly, Improvements | 55,500 00 | 55,373 09 | *d* | 126 91 |
| 169 | | Dredging Fleet, Improvements | 11,500 00 | 10,045 02 | *d* | 1,454 98 |
| 170 | | Soulanges, Improvements | 19,000 00 | 14,119 60 | *i* | 4,880 40 |
| 171 | | Trent, Improvements | 116,400 00 | 103,714 03 | *j* | 12,685 97 |
| 172 | | Welland, Improvements | 60,300 00 | 39,571 65 | *k* | 20,728 35 |
| 173 | | Welland Ship Canal, Improvements | 157,450 00 | 51,304 73 | *l* | 106,145 27 |
| | | | *473,450 00* | *304,564 83* | | |
| | | MISCELLANEOUS — DIVERS | | | | |
| 174 | 175 | Board of Railway Commissioners for Canada: Maintenance and Operation | 321,100 00 | 306,375 82 | *m* | 14,724 18 |
| 175 | | Governor General's Cars | 7,000 00 | 6,999 29 | *d* | 0 71 |
| 176 | | Miscellaneous Services, including salaries and expenses of experts employed temporarily | 48,000 00 | 43,684 55 | *n* | 4,315 45 |
| 177 | | Printing and stationery | 7,000 00 | 1,068 38 | *o* | 5,931 62 |
| 178 | | Surveys and Inspections, Canals: including salaries and expenses of experts engaged temporarily | 10,000 00 | 7,652 00 | *p* | 2,348 00 |
| 179 | | Railway Employees' Provident Fund: To supplement pension allowances payable under the provisions of the Intercolonial and P.E.I. Railway Employees' Provident Fund Act so as to make the minimum payments during the period January 1, 1931, to March 31, 1932, the sum of $30 per month instead of $20 as fixed by the said Act | 35,000 00 | 29,769 21 | *q* | 5,230 79 |
| | | | *428,100 00* | *395,549 25* | | |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides | 12,227,538 00 | 11,085,928 81 | | 1,141,609 19 |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

**RAILWAYS AND CANALS: CHARGEABLE TO INCOME**-Conc.
**CHEMINS DE FER ET CANAUX: IMPUTABLES SUR LES REVENUS**-Fin

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| | | UNDER STATUTE — STATUTAIRE | | | |
| | 175 | Salaries—Board of Railway Commissioners, R.S.C. of 1906, Cap. 37 | | $ 38,951 58 | |
| | 175 | Government Employees' Compensation Act, Chap. 30, R.S. 1927 | | 185,546 32 | |
| | | Total | | 224,497 90 | |
| | | SUMMARY—SOMMAIRE | | | |
| | | Amount under Supply Bills | $12,227,538 00 | 11,085,928 81 | $1,141,609 19 |
| | | Amount under Statute | 224,497 90 | 224,497 90 | |
| | | Totals—Totaux (Page 4) | 12,452,035 90 | 11,310,426 71 | 1,141,609 19 |

† (See page 98). These amounts, which represent debits to Open Account, are not included in expenditure shown in the Departmental Summary, page 174. — Ces montants représentant des débits à un Compte spécial ne sont pas compris dans les dépenses paraissant au Sommaire du Ministère, page 174.

**RAILWAYS AND CANALS: CHARGEABLE TO COLLECTION OF REVENUE**
**CHEMINS DE FER ET CANAUX: IMPUTABLES AUX REVENUS PERÇUS**

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| | | CANALS — CANAUX | | | |
| 478, 355 | 175 | Staff and Repairs | $ 3,075,000 00 | $ 2,708,898 25 | r$366,101 75 |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides (Page 4) | 3,075,000 00 | 2,708,898 25 | 366,101 75 |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## RAILWAYS AND CANALS—CHEMINS DE FER ET CANAUX

GENERAL SUMMARY — SOMMAIRE GÉNÉRAL

| Service | Grant — Crédits | Expenditure — Dépenses | | |
|---|---|---|---|---|
| | | Supply Bills — En vertu des Lois des Subsides | Statutory — Statutaire | Total |
| Capital ..... (Page 97) | $10,808,310 00 | $ 9,673,675 45 | $ 6,829 60 | $ 9,680,505 05 |
| Income — Revenu ..... (Page 100) | 12,227,538 00 | 11,085,928 81 | 224,497 90 | 11,310,426 71 |
| Collection of Revenue — Perception du Revenu ..... (Page 100) | 3,075,000 00 | 2,708,898 25 | ..... | 2,708,898 25 |
| Totals — Totaux ..... | 26,110,848 00 | 23,468,502 51 | 231,327 50 | 23,699,830 01 |

### EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

*a.* Ascertained quantities of rip rap and embankment yardage less than estimated $128,000. Revision of plans in connection with spring fender and auto ramp, etc., $89,000. Estimates included provision for certain contingencies that did not develop — Économie de $128,000 réalisée sur les dépenses prévues pour les fondations à pierres perdues et les remblais. La revision des projets pour la fabrication de tampons à ressort, la construction de passerelles pour automobiles, etc., résulta dans une diminution de dépenses, de $89,000. L'évaluation comprenait des fonds pour certaines dépenses occasionnelles qui n'eurent pas à être faites.

*b.* The effect of increased revenues and of reduction in salaries resulted in an expenditure of $41,000 less than estimated. On the terminals, the reduction of expenditure occasioned by limitation of crib-building program and the deferring of a portion of ballast filling, and of work on the water supply, together with considerably decreased costs due to a favourable working season, amounted to $680,000 — L'augmentation des revenus et la réduction des traitements firent que les dépenses furent inférieures aux prévisions de $41,000. Retranchements dans le programme de travaux de soutènement, partie du ballastage et de travaux d'adduction d'eau différés, en outre une réduction substantielle dans le prix de revient des travaux due aux conditions climatériques favorables résultèrent aux terminus dans une réduction de dépenses de $680,000.

*c.* Work deferred and revoted in 1932-33 $50,000. Contingencies that did not develop, $17,000. Dredging indefinitely deferred, $40,000. Cement not required, $12,000. Savings through actual costs less than estimated, $6,500 — Travaux différés et revotés en 1932-33, $50,000. Dépenses occasionnelles qui n'eurent pas à être faites, $17,000. Dragage remis à une époque indéterminée, $40,000. Ciment non requis, $12,000. Économie de $6,500, sur le prix de revient prévu.

*d.* Unable to estimate more closely — Impossible d'évaluer plus exactement le montant des dépenses.

*e.* Supersession of joint Australian and New Zealand service for previous separate services — Remplacement par un seul service des deux services sur l'Australie et la Nouvelle Zélande.

*f.* Severe decline in traffic — Diminution importante dans le trafic.

*g.* The effect of economy measures adopted to meet the decline in traffic — Dû aux mesures d'économie adoptées pour faire face à la baisse du trafic.

*h.* An item of $4,000 for contingencies not used, remainder due to actual costs being lower than estimated — Un montant de $4,000 prévu pour des dépenses contingentes ne fut pas employé, la balance due à ce que les prix de revient furent inférieurs aux prévisions.

*i.* Work not completed on tug during the year — Réparations à un remorqueur non terminées au cours de l'année.

*j.* $6,900 provided for Ops Bridge, Lindsay, not required. Balance partly due to non-completion of certain works, and to actual cost being below extimates — Une somme de $6,900 prévue pour le pont Ops (Lindsay) ne fut pas nécessaire. La balance provient en partie de ce que certains travaux ne furent pas terminés et de ce que les prix de revient furent inférieurs aux prévisions.

*k.* Work not completed during the year on several items, $13,000, and costs lower than estimated accounts for the balance — $13,000 dû à ce que certains travaux ne furent pas terminés au cours de l'année et la balance de ce que les prix de revient furent inférieurs aux prévisions.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## RAILWAYS AND CANALS-Conc. — CHEMINS DE FER ET CANAUX-Fin

### EXPLANATION OF GRANTS NOT USED—*Conc.* — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS—*Fin*

*l.* Construction of wharf at Welland South, $100,000, postponed to 1932-33 — $100,000 sont dus à ce que la construction du quai de Welland-Sud fut remise à 1932-33.

*m.* $7,000 for salaries, and $3,000 for official reporting, not used — $7,000 prévus pour des traitements et $3,000 pour des rapports officiels ne furent pas employés.

*n.* Temporary help provided for, not required; cost of survey of Chignecto canal was less than estimated — Des auxiliaires temporaires ne furent pas nécessaires et le coût des levés du canal de Chignectou fut inférieur aux prévisions.

*o.* This appropriation is the carrying vote for all printing and stationery supplied for all the divisions of the department and it is impossible to estimate the requirements more closely — Les dépenses d'impression et de papeterie de tous les services du ministère étant payées à même ce crédit une évaluation plus exacte n'est pas possible.

*p.* Temporary help provided, not required, and unable to estimate more closely on contingent items — Des auxiliaires temporaires ne furent pas nécessaires, et impossibilité d'évaluer plus exactement le montant requis pour les dépenses contingentes.

*q.* Decrease of pensioners due to natural causes. The Fund was closed to new entrants in 1927 — Diminution du nombre des retraités due à des causes naturelles. Aucun contributaire n'est plus admis depuis 1927.

*r.* Repairs completed at less than estimated cost, some repair work deferred until next year, Port Colborne and Prescott elevators did not handle the amount of grain provided for in estimated costs of operation. — Des réparations furent faites pour des prix inférieurs aux prévisions, d'autres furent remises à l'année suivante; les élévateurs de Prescott et de Port Colborne n'ayant pas reçu le montant de grain prévu les frais d'exploitation furent inférieurs aux prévisions.

### AUDIT NOTE — NOTE DE VÉRIFICATION

*Votes-Crédits 355 & 478*—$531.48 was expended from these votes as salaries and expenses of Commissioners appointed to investigate charges of political partisanship — Les traitements et les indemnités payés aux Commissaires chargés d'enquêter sur les cas de propagande politique, s'élevèrent à $531.48 et furent imputés à ce crédit.

Examined and certified — Examinés et certifiés.

J. N. TRIBBLE,
Chief Examiner — Chef vérificateur.

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These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## ROYAL CANADIAN MOUNTED POLICE — GENDARMERIE ROYALE À CHEVAL

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses. | | Grant not used — Crédits non employés |
|---|---|---|---|---|---|---|
| 450, 276 | | Pay of Force, etc | $ 1,427,070 00 | $ 1,382,164 97 | *a* | $ 44,905 03 |
| 450, 276 | | Maintenance, etc | 1,779,886 34 | 1,753,517 44 | *b* | 26,368 90 |
| | | | *3,206,956 34* | *3,135,682 41* | | *71,273 93* |
| 276 | | To compensate members of the Royal Canadian Mounted Police for injuries received whilst in the performance of duty | 10,000 00 | 8,861 08 | *c* | 1,138 92 |
| 276 | 177 | To assist in the Enforcement of Federal Statutes | 75,000 00 | 48,684 27 | *d* | 26,315 73 |
| 276 | | Special services in connection with the enforcement of the Opium and Narcotic Drug Act | 60,000 00 | 44,124 73 | *e* | 15,875 27 |
| 450 | | Compassionate grant, including legal expenses for Miss E. Brandon, Toronto, Ontario, injured in collision with an official R.C.M. Police motor car | 2,500 00 | 2,500 00 | | |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides (Page 4) | 3,354,456 34 | 3,239,852 49 | | 114,603 85 |

### EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

*a.* Vacant permanent positions not filled, strength not brought up to full establishment, loss by discharge to pension, expiration of engagements, etc. — Positions laissées vacantes, recrutement inachevé, membres arrivés au terme de leur engagement, mises à la retraite, etc.

*b.* Curtailment in sundry building repairs and purchase of equipment, Uncompleted investigation expenses, *re* policing the province of Saskatchewan, and general fluctuation in crime— Réduction dans les achats d'équipement et dans les réparations à faire à certains bâtiments; enquête sur les dépenses concernant la police de la Saskatchewan inachevée et fluctuation dans les délits.

*c.* It is necessary to estimate a slight surplus to meet unforeseen injuries — Légère marge nécessaire en cas de blessures.

*d.* Fluctuations in crime, uncompleted investigations to be continued in 1932-33, and refunds on statutory investigations brought to account — Fluctuations dans les délits, enquêtes inachevées devant se poursuivre au cours de l'année financière suivante, recouvrements sur les dépenses d'investigations statutaires portés en compte.

*e.* Fluctuations in crime, and the necessity to carry a surplus to meet unforeseen criminal investigations — Fluctuations dans les délits, marge pour faire face à des investigations criminelles pouvant être nécessaires.

Examined and certified — Examinés et certifiés.

C. J. ALLAN,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## SCIENTIFIC INSTITUTIONS — INSTITUTIONS SCIENTIFIQUES

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| | | DEPARTMENT OF THE INTERIOR<br>MINISTÈRE DE L'INTÉRIEUR | | | |
| | | Scientific Institutions — Institutions Scientifiques— | | | |
| 231 | | Dominion Observatory at Ottawa, expenses | $ 66,880 00 | $ 65,204 59 *a* | $ 1,675 41 |
| 231 | | Dominion Astrophysical Observatory at Victoria, B.C. | 25,170 00 | 25,057 91 | 112 09 |
| | | Topographical Surveys — Levés topographiques | | | |
| 232 | | Topographical and Aerial Survey Maps for the general development and administration of the country, etc | 250,000 00 | 249,980 57 | 19 43 |
| 232 | 137 | Fees of the Board of Examiners for D.L.S., etc | 2,000 00 | 1,974 70 | 25 30 |
| | | Geodetic Survey of Canada — Arpentage géodesique du Canada | | | |
| 233 | | Investigations, Triangulations, Precise levelling, Geodetic Astronomy, etc | 175,000 00 | 170,098 61 *b* | 4,901 39 |
| 233 | | To recoup the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin | 240 00 | 240 00 | |
| | | International Boundaries — Délimitation des frontières | | | |
| 234 | | Survey and demarcation of International Boundaries | 34,000 00 | 33,378 38 *a* | 621 62 |
| | | | *553,290 00* | *545,934 76* | *7,355 24* |
| | | DEPARTMENT OF MARINE<br>MINISTÈRE DE LA MARINE | | | |
| 443, 235 | 146 | Meteorological Service | 435,620 00 | 401,592 05 *c* | 34,027 95 |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides (Page 4) | 988,910 00 | 947,526 81 | 41,383 19 |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## SCIENTIFIC INSTITUTIONS-Conc. — INSTITUTIONS SCIENTIFIQUES-Fin

### EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

*a.* Unable to estimate the requirements more closely — Impossibilité de prévoir plus exactement le montant des dépenses.

*b.* The parties in the field were fewer and smaller than in previous years — Les géomètres envoyés en expédition furent moins nombreux que les années précédentes.

*c.* The provision made for the polar year expedition, air mail service, weekly weather bulletins, and marine meteorology were only partly used — Les montants votés pour l'expédition polaire annuelle, le service postal aérien, les bulletins hebdomadaires sur les prévisions atmosphériques et le service météorologique de la marine ne furent pas employés en totalité.

### AUDIT NOTES — NOTES DE VÉRIFICATION

*Votes-Crédits 231 & 232*—Employment of various officials without proper authority (see precis of correspondence, page 339) — Emploi de différents fonctionnaires sans l'autorisation requise (voir précis de correspondance, page 350).

*Vote-Crédit 235*—$565.60 was expended from this vote as salaries and expenses of Commissioners appointed to investigate charges of political partisanship — Les traitements et les indemnités payés aux Commissaires chargés d'enquêter sur les cas de propagande politique, s'élevèrent à $565.60 et furent imputés à ce crédit.

Examined and certified — Examinés et certifiés.

C. J. ALLAN, J. N. TRIBBLE,
Chief Examiners — Chefs vérificateurs.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## SOLDIER AND GENERAL LAND SETTLEMENT
## ÉTABLISSEMENT DES SOLDATS SUR DES TERRES

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 400, 128 | 179 | Soldier Land Settlement Advances, for Advances under the British Family Schemes recoverable from the British Government, and cost of Administration of Soldier Settlement | $ 1,967,000 00 | † $ 461,406 54 | a$683,118 95 |
| 128 | | Cost of Administration General Land Settlement | 213,000 00 | 822,474 51<br>213,000 00 | |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides (Page 4) | 2,180,000 00 | 1,496,881 05 | 683,118 95 |

† This amount which represents a debit to Open Account is not included in expenditure shown in the Departmental Summary, page 179.
† Ce montant représente des débits à un Compte spécial et n'est pas compris dans les dépenses paraissant au Sommaire de la Commission, page 179.

### EXPLANATION OF GRANT NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. This saving is due to a reduction in administration costs following a complete reorganization of the department, and a curtailment in loans made to settlers — Dû à ce que les frais d'administration purent être réduits à la suite d'une complète réorganisation du service et à une diminution dans les prêts consentis aux colons.

Examined and certified — Examinés et certifiés—

C. H. DOUGLAS,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## STEAMBOAT INSPECTION — INSPECTION DES BATEAUX À VAPEUR

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 236 | 146 | Steamboat Inspection..... | $ 143,520 00 | $ 143,394 24 | $ 125 76 |
| | | Total under Supply Bill<br>Total en vertu des Lois des Subsides (Page 4) | 143,520 00 | 143,394 24 | 125 76 |

Examined and certified — Examinés et certifiés—

J. N. TPIBBLE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## SUBSIDIES TO PROVINCES — SUBVENTIONS AUX PROVINCES

| Page — Vol. I | Service | Expenditure — Dépenses |
|---|---|---|
| | SUBSIDIES AUTHORIZED BY STATUTE<br>SUBVENTIONS STATUTAIRES | |
| 129 | Ontario | $ 2,941,424 28 |
| | Quebec | 2,592,013 68 |
| | Nova Scotia | 661,841 28 |
| | New Brunswick | 693,040 16 |
| | Manitoba | 1,694,195 38 |
| | British Columbia | 874,561 46 |
| | Prince Edward Island | 381,931 88 |
| | Alberta | 1,743,159 00 |
| | Saskatchewan | 2,112,803 00 |
| | Total (Page 4) | 13,694,970 12 |

**AUDIT NOTE — NOTE DE VÉRIFICATION**

Additional information regarding these subsidies appears in the Introduction of this report and the details will be found in Volume II, pages F-24 and 25. — Des informations complémentaires concernant ces subventions paraissent dans l'Introduction de ce rapport, et le développement des dépenses paraît dans le Volume II, pages F-24 et 25.

Examined and certified — Examinés et certifiés.

S. RETTIE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

## SUPERANNUATION — FONDS DE RETRAITE

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 145 | 129 | Retiring allowances to former employees of the Department of Public Printing and Stationery | $ 14,200 00 | $ 12,643 22 | $ 1,556 78 |
| | | Total under Supply Bill<br>Total en vertu des Lois des Subsides | 14,200 00 | 12,643 22 | 1,556 78 |
| | | UNDER STATUTE — STATUTAIRE | | | |
| | | Civil Service Superannuation and Retirement Act, R.S. Cap. 17 | ..... | 448,276 20 | |
| | 129 | Public Service Retirement Act, 10-11 Geo. V, Cap. 67 | ..... | 548,832 46 | |
| | | Civil Servants' Widows' Annuities Act, 1927 | ..... | 134,715 36 | |
| | | Total | ..... | 1,131,824 02 | |
| | | SUMMARY — SOMMAIRE | | | |
| | | Amount under Supply Bill | 14,200 00 | 12,643 22 | 1,556 78 |
| | | Amount under Statute | 1,131,824 02 | 1,131,824 02 | |
| | | Totals — Totaux (Page 4) | 1,146,024 02 | 1,144,467 24 | 1,556 78 |

### AUDIT NOTE — NOTE DE VÉRIFICATION

Observation regarding the various Superannuation Acts will be found in the Introduction; the details of this expenditure are given in Volume II, pages F-26 and 27 — Des observations concernant les différentes lois de Pension paraissent dans l'Introduction, et le développement de ces dépenses est donné dans le Volume II, pages F-26 et 27.

Examined and certified — Examinés et certifiés.

R. G. HAMLYN,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

## TRADE AND COMMERCE — COMMERCE

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 359 | | The Copper Bounties Act, 1923, Administration of | $ 1,000 00 | $ 407 00 | *a* $ 593 00 |
| 360 | | The Hemp Bounties Act, 1923, Administration of | 500 00 | ..... | *b* 500 00 |
| 361 | | An Act to place Canadian Coal used in the manufacture of Iron or Steel on a basis of equality with imported coal, Administration of | 1,000 00 | ..... | *c* 1,000 00 |
| 362 | | British and Foreign News Service | 32,000 00 | 32,000 00 | |
| 482, 363 | | The Canada Grain Act, including management, operation, maintenance and equipment of elevators, Administration of | 2,731,000 00 | 2,306,269 30 | *d* 424,730 70 |
| 364 | | Commercial Intelligence Service, including miscellaneous expenditure in connection with Canada's Trade | 700,000 00 | 690,609 29 | *e* 9,390 71 |
| 365 | | Dominion Bureau of Statistics | 2,515,000 00 | 2,429,357 36 | *e* 85,642 64 |
| 366 | | Electricity and Gas Inspection | 236,600 00 | 226,911 77 | *e* 9,688 23 |
| 367 | 180 | Electricity and Fluid Exportation Act (Export of Electric Energy) | 500 00 | 481 07 | *e* 18 93 |
| 368 | | The Precious Metals Marking Act, Administration of | 6,000 00 | 4,625 75 | *e* 1,374 25 |
| 369 | | National Research Council | 500,000 00 | 469,771 78 | *e* 30,228 22 |
| 370 | | International Customs Tariffs Bureau | 1,500 00 | 1,500 00 | |
| 371 | | Motion Picture Bureau | 65,000 00 | 53,892 07 | *f* 11,107 93 |
| 372 | | Printing of Parliamentary and Departmental Publications, including the "Canada Year Book" | 131,000 00 | 131,000 00 | |
| 480, 373 | | Weights and Measures Inspection Service, including the International Bureau of Weights and Measures | 356,560 00 | 330,940 59 | *f* 25,619 41 |
| 374 | | Publicity and Advertising in Canada and abroad | 250,000 00 | 173,277 69 | *f* 76,722 31 |
| 481, 375 | | Canadian Exhibit at the British Empire Trade Exhibition, Buenos Aires | 27,002 42 | 27,002 42 | |
| 376 | | Exhibitions and Fairs, including the sum of $10,000 required for the Department of Immigration and Colonization | 285,000 00 | 194,284 54 | *f* 90,715 46 |
| 479, 377 | 181 | Construction of a Grain Elevator at Lethbridge | 800,000 00 | 767,568 36 | *e* 32,431 64 |

STATEMENTS BY SERVICES-*Con.* — ÉTATS PAR SERVICE-*Suite*

**TRADE AND COMMERCE**-Con. — **COMMERCE**-Suite

| Vote — Crédit | Page — Vol. I | Service | Grant — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés |
|---|---|---|---|---|---|
| 483 | 181 | Amount required to repay the Contractors who built the annexes in the Saskatoon and Moose Jaw elevators, the amount paid by them as an extra assessment by the Workmen's Compensation Board of Saskatchewan, by reason of their employing at the request of the municipalities affected untrained labour for unemployment relief purposes | $ 3,189 14 | $ 3,189 14 | |
| | | Vote 429—1930-31, To provide for Increased Storage Facilities at the Canadian Government Elevator at Moose Jaw, Sask | 20,339 90 | 3,750 00 | *a* $16,589 90 |
| | | Vote 430—1930-31, To provide for Increased Storage Facilities at the Canadian Government Elevator at Saskatoon, Sask | 7,657 49 | 7,500 00 | *e* 157 49 |
| | | Total under Supply Bills<br>Total en vertu des Lois des Subsides | 8,670,848 95 | 7,854,338 13 | 816,510 82 |
| | | UNDER STATUTE — STATUTAIRE | | | |
| | 181 | Bounty on Copper Bars, Chap. 15, 18-19 Geo. V, 1928 | ..... | 148,229 12 | |
| | | Bounty on Hemp, 13-14 Geo. V, Chap. 50 | ..... | 2,318 90 | |
| | | Claims on Bituminous Coal mined in Canada and converted into coke 20-21 Geo. V, Chap. 6 | ..... | 62,546 18 | |
| | | Total | ..... | 213,094 20 | |
| | | SUMMARY — SOMMAIRE | | | |
| | | Amount under Supply Bills | 8,670,848 95 | 7,854,338 13 | 816,510 82 |
| | | Amount under Statute | 213,094 20 | 213,094 20 | |
| | | Totals—Totaux (Page 4) | 8,883,943 15 | 8,067,432 33 | 816,510 82 |

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

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**TRADE AND COMMERCE**–Conc. — **COMMERCE**–Fin

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

*a*. Less travel than expected — Déplacements inférieurs aux prévisions.

*b*. Anticipated expenditure not required — Une dépense prévue ne fut pas nécessaire.

*c*. The expenditure incurred was refunded by the claimants — La dépense fut remboursée par les réclamants.

*d*. The estimates were based on an anticipated full crop, the resulting poor crop accounts for the large unexpended balance — Le budget était établi en prévision d'une récolte moyenne, mais comme elle fut déficitaire une portion importante du crédit fut inemployée.

*e*. Margin of safety — Marge en cas d'imprévu.

*f*. Curtailment of expenditure on account of economic conditions — Diminution dans les dépenses due aux conditions économiques.

*g*. Over-estimated — Surestimation.

Examined and certified — Examinés et certifiés.

J. N. TRIBBLE,
Chief Examiner — Chef vérificateur.

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These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES–*Con.* — ÉTATS PAR SERVICE–*Suite*

## UNEMPLOYMENT RELIEF — SECOURS AUX CHÔMEURS

| Page — Vol. I | Service | Reference — Vol. II | Expenditure — Dépenses |
|---|---|---|---|
| 142 | Unemployment Relief Act, 1930 | | |
| | Department of Labour | M—9 | $13,189,843 66 |
| | Unemployment and Farm Relief Act, 1931, and Continuance Act— | | |
| 122 | Department of Agriculture | A—53 | 6,999 79 |
| 138 | " Interior | K—60 | 876,125 73 |
| 142 | " Labour | M—10 | 21,935 588 43 |
| 150 | " National Defence | Q—67 | 70,936 20 |
| 173 | " Public Works | V—102 | 1,592,933 46 |
| 175 | " Railways and Canals | W—29 | 542,429 73 |
| 177 | " R.C.M. Police | X—23 | 80,658 00 |
| | | | *25,105,671 34* |
| | Total | | 38,295,515 00 |

### AUDIT NOTE — NOTE DE VÉRIFICATION

Observations regarding the Unemployment Relief Act will be found in the Introduction of this report; the details of this expenditure are given in Volume II as indicated above. — Des observations concernant la Loi pour venir en aide aux chômeurs paraissent dans l'Introduction de ce rapport. Le développement de ces dépenses est donné dans le Volume II aux pages indiquées ci dessus.

Examined and certified — Examinés et certifiés.

J. N. TRIBBLE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY SERVICES-*Conc.* — ÉTATS PAR SERVICE-*Fin*

## WHEAT BONUS — PRIME SUR LE BLÉ

| Page — Vol. I | Service | Expenditure — Dépenses |
|---|---|---|
| | UNDER STATUTE — STATUTAIRE | |
| 130 | Wheat Bonus—Board of Grain Commissioners, 21-22 Geo. V. Chap. 60..... | $10,908,428 91 |
| | Total..... | 10,908,428 91 |

AUDIT NOTE — NOTE DE VÉRIFICATION

Observations regarding Bonus on Wheat will be found in the Introduction; the details of this expenditure are given in Volume II, page F-28 — Des observations concernant la prime payable sur le blé paraissent dans l'Introduction; le développement de ces dépenses est donné dans le Volume II, page F-28.

Examined and certified — Examinés et certifiés.

S. RETTIE,
Chief Examiner — Chef vérificateur.

These accounts have been examined under my direction, and are correct.
Ces comptes, vérifiés sous ma direction, sont exacts.

GEO. GONTHIER,
Auditor General — Auditeur Général.

# REVENUE ACCOUNTS — COMPTES DES REVENUS

## SUMMARIZED STATEMENT OF REVENUE — TABLEAU SOMMAIRE DES REVENUS

### ORDINARY REVENUE — REVENU ORDINAIRE

| Page Summary — Sommaire | Department — Ministère | General Revenue — Revenu général | Casual Revenue — Revenu casuel | Fines and Forfeitures — Amendes et confiscations | Premium, Discount and Exchange — Primes, escompte et change | Total |
|---|---|---|---|---|---|---|
| 121 | Agriculture | ..... | $ 342,796 14 | $ 3,288 61 | $ 33 05 | $ 346,117 80 |
| 123 | Archives | ..... | 7 70 | ..... | ..... | 7 70 |
| 125 | Civil Service Commission | ..... | 2,072 00 | ..... | ..... | 2,072 00 |
| 126 | External Affairs | ..... | 140,875 58 | ..... | 22 19 | 140,897 77 |
| 128 | Finance | $10,732,396 72 | 507,164 45 | 277 50 | 2,887,918 21 | 14,127,756 88 |
| 132 | Fisheries | 40,518 50 | 58,020 01 | 6,729 54 | 668 89 | 105,936 94 |
| 134 | Immigration and Colonization | 10,059 00 | 28,436 82 | 16,312 96 | 328 59 | 55,137 37 |
| 135 | Indian Affairs | ..... | 17,934 95 | ..... | ..... | 17,934 95 |
| 136 | Insurance | 149,901 81 | ..... | ..... | ..... | 149,901 81 |
| 137 | Interior | 499,613 72 | 128,781 67 | 3,159 38 | ..... | 631,554 77 |
| 140 | Justice | 166,111 39 | 22,725 90 | 453 15 | 21 54 | 189,311 98 |
| 142 | Labour | ..... | 1,030 02 | ..... | ..... | 1,030 02 |
| 143 | Legislation | ..... | 14,185 73 | 200 00 | ..... | 14,385 73 |
| 145 | Marine | 191,905 31 | 674,784 94 | 6,457 55 | 48 04 | 873,195 84 |
| 148 | Mines | ..... | 13,902 70 | 205 00 | 2 87 | 14,110 57 |
| 149 | National Defence | 183,274 63 | 178,352 99 | 1 95 | 49 03 | 361,678 60 |
| 151 | National Revenue | 273,651,330 35 | 365,552 94 | 188,099 39 | 1,449 05 | 274,206,431 73 |
| 153 | Pensions and National Health | 184,485 47 | 217,454 31 | 7,469 29 | 59 80 | 409,468 87 |
| 155 | Post Office | a32,234,945 83 | 9,759 34 | 486 50 | ..... | 32,245,191 67 |
| 158 | Printing and Stationery | 73,589 82 | 117,660 77 | ..... | 88 41 | 191,339 00 |
| 160 | Public Works | 280,590 87 | 633,052 71 | 30 00 | 48 24 | 913,721 82 |
| 174 | Railways and Canals | 976,845 35 | 157,219 00 | 81 05 | 20 81 | 1,134,166 21 |
| 177 | Royal Canadian Mounted Police | 14,786 83 | 201,509 12 | ..... | 118 39 | 216,414 34 |
| 178 | Secretary of State | 525,248 42 | 284,883 64 | 10 00 | 7,024 67 | 817,166 73 |
| 179 | Soldier Settlement Board | ..... | 3,149 08 | ..... | ..... | 3,149 08 |
| 180 | Trade and Commerce | 2,374,902 84 | 165,432 75 | 250 00 | 390 51 | 2,540,976 10 |
| | | 322,290,506 86 | 4,286,745 26 | 233,511 | 2,898,292 29 | |
| | Total Ordinary Revenue carried forward—Total des revenus ordinaires à reporter | | | | | 329,709,056 28 |

**SUMMARIZED STATEMENT OF REVENUE**–Conc.
**TABLEAU SOMMAIRE DES REVENUS**–Fin

| | | | |
|---|---|---|---|
| Total Ordinary Revenue brought forward—Total des revenus ordinaires rapporté | | | $329,709,056 28 |

## SPECIAL REVENUE — REVENUS SPÉCIAUX

WAR AND DEMOBILIZATION — GUERRE ET DÉMOBILISATION

Refunds of Previous Years' Expenditure....

| | | | |
|---|---|---|---|
| National Defence—Militia Service | (Page 149) | $ 224 65 | |
| Public Works | (Page 160) | 15,627 52 | |
| | | | $ 15,852 17 |

FINANCE DEPARTMENT — MINISTÈRE DES FINANCES

| | | |
|---|---|---|
| Payments received on account of Reparations from Germany | (Page 128) | 7,001,570 79 |

DEPARTMENT OF THE INTERIOR — MINISTÈRE DE L'INTÉRIEUR

| | | |
|---|---|---|
| Seed Grain and Relief to needy settlers, Province of Saskatchewan in 1930–31 | (Page 200) | 10,677 74 |
| Total Special Revenue—Total du revenu spécial | | 7,028,100 70 |
| Grand Total — Total global | | 336,737,156 98 |

## CREDITS TO CAPITAL ACCOUNTS — CRÉDITS AUX COMPTES DE CAPITAL

REFUNDS OF EXPENDITURE OF PREVIOUS YEARS
RECOUVREMENTS SUR LES DÉPENSES DES ANNÉES PRÉCÉDENTES

| | | |
|---|---|---|
| Department of Public Works | Vol. II, Part V— 109 | $ 356 32 |
| Department of Marine (Public Works) | Vol. II, Part O— 57 | 46,570 31 |
| Department of Railways and Canals—Canals | Vol. II, Part W— 39 | 5,347 28 |
| Department of Railways and Canals—Railways | Vol. II, Part W— 39 | 104,911 06 |
| Total | | 157,184 97 |

## CREDITS TO OPEN ACCOUNTS — CRÉDITS AUX COMPTES SPÉCIAUX

ON ACCOUNT OF ADVANCES UNDER APPROPRIATIONS OR SPECIAL STATUTES
AVANCES FAITES EN VERTU DE CRÉDITS VOTÉS OU DE STATUTS SPÉCIAUX

| | | |
|---|---|---|
| Department of Immigration and Colonization—Empire Settlement Scheme, Assisted Passage Repayments, $7,443.07 less $3,899.56 rebates | (Page 195) | $ 3,543 51 |
| Department of the Interior—Seed Grain Advances, repayments of principal | (Page 200) | 28,527 26 |
| Soldier Settlement Board—Loans to Settlers Account No. 1, Loan Repayments and Credits | (Page 216) | 917,124 23 |
| Soldier Settlement Board—Repayments and Credits Under Empire Settlement Scheme, Account No. 2 | (Page 217) | 71,869 09 |
| Total | | 1,021,064 09 |

### NOTES — REMARQUES

(a) In addition to the amount of $32,234,945.83 shown as the total of the general revenue of the Post Office Department, the amount of $6,799,643.89 was collected and retained by certain postmasters for their salaries and allowances in accordance with the warrants issued by the Department. The details of these payments are shown in Volume II of this report, Part "S", page 3 — En plus de la somme de $32,234,945.83 donnée ci-dessus comme revenu général des postes, $6,799,643.89 furent perçus, mais en vertu de mandats émis par le Ministère, furent retenus par certains maîtres de poste, pour le paiement de leurs traitements et allocations. On trouve le détail de ces paiements dans le Volume II de ce rapport, partie "S" page 3.

(b) In addition to the amount of $507,164.45 shown as the total of casual revenue of the Finance Department, the amount of $10,127.13 was collected and used by that Department to pay the cost of printing bonds, see Volume II of this Report, Part "F", page 4 — En plus de la somme de $507,164.45 donnée comme total du revenu casuel du Ministère des Finances, $10,127.13 furent encaissés et employés par le Ministère à payer des frais d'impression d'obligations. Les détails de ce paiement paraissent dans le Volume II de ce rapport, partie "F", page 4.

### AUDIT NOTE — NOTE DE VÉRIFICATION

Attention of the Treasury Board was drawn to Revenue remittances not made payable to Receiver General (see correspondence, page 269) — Versements n'étant pas faits au nom du Receveur Général. Rapport au Conseil du Trésor (voir correspondance, page 301).

Losses of revenue are referred to in the various chapters of the Introduction, principally that chapter on "Special Audits"—Les pertes de revenus sont mentionnées dans différents chapitres de l'Introduction et, plus particulièrement, au chapitre intitulé "Vérifications spéciales".

Verified — Vérifié.

S. V. ROBERTS,
Chief Supervisor of Audit — Contrôleur des vérifications.

## GENERAL STATEMENT OF ORDINARY REVENUE SHOWING COMPARISON OF NET REVENUE WITH 1930-31

## ÉTAT GÉNÉRAL DES REVENUS ORDINAIRES ET COMPARAISON DU REVENU NET AVEC CELUI DE 1930-31

| Reference — Voir — Vol. I. | — | Gross Revenue — Revenus bruts 1931-32 | Deductions — Déductions 1931-32 | Net Revenue — Revenu net 1931-32 | Net Revenue — Revenu net 1930-31 | Increase — Augmentation | Decrease — Diminution |
|---|---|---|---|---|---|---|---|
| 180 | Canada Grain Act | $ 1,484,826 19 | | $ 1,484,826 19 | $ 2,179,046 52 | | $ 694,220 33 |
| 158 | Canada Gazette | 73,589 82 | | 73,589 82 | 71,197 14 | $ 2,392 68 | |
| 174 | Canals | 976,845 35 | | 976,845 35 | 1,026,670 83 | | 49,825 48 |
| 120 | Casual Revenue | 4,425,676 05 | (a) $ 138,930 79 | 4,286,745 26 | 3,678,487 31 | 608,257 95 | |
| 134 | Chinese Immigration | 11,584 00 | 1.525 00 | 10,059 00 | 21,996 00 | | 11,937 00 |
| 151 | Customs Duties | 113,997,850 99 | (b) 9,865,173 64 | 104,132,677 35 | 131,208,955 15 | | 27,076,277 80 |
| 137 | Dominion Lands and Parks | 526,464 27 | 41,100 48 | 485,363 79 | 1,655,400 63 | | 1,170,036 84 |
| 180 | Electric Light Inspection | 402,189 20 | | 402,189 20 | 632,151 28 | | 229,962 08 |
| 151 | Excise Duties | 49,322,471 37 | (b) 667,609 27 | 48,654,862 10 | 57,746,808 13 | | 9,091,946 03 |
| 115 | Fines and Forfeitures including Customs and Excise Seizures | 712,864 43 | (c) 479,352 56 | 233,511 87 | 433,715 52 | | 200,203 65 |
| 132 | Fisheries | 40,523 50 | 5 00 | 40,518 50 | 73,937 48 | | 33,418 98 |
| 180 | Gas Inspection | 81,358 50 | | 81,358 50 | 94,255 00 | | 12,896 50 |
| 136 | Insurance Inspection | 149,901 81 | | 149,901 81 | 148,942 19 | 959 62 | |
| 128 | Interest on Investments | 9,330,124 55 | | 9,330,124 55 | 10,421,224 50 | | 1,091,099 95 |
| 149 | Militia Pensions | 163,229 13 | | 163,229 13 | 158,999 74 | 4,229 39 | |
| 160 | Minor Public Works (Ferries) | 2,869 00 | | 2,869 00 | 2,823 00 | 46 00 | |
| 137 | Ordnance Lands | 14,249 93 | | 14,249 93 | 29,384 44 | | 15,134 51 |
| 178 | Patent and Copyright | 537,455 04 | 12,206 62 | 525,248 42 | 559,645 72 | | 34,397 30 |
| 140 | Penitentiaries | 166,111 39 | | 166,111 39 | 183,288 25 | | 17,176 86 |
| 155 | Post Office | 39,034,589 72 | (d) 6,799,643 89 | 32,234,945 83 | 30,212,325 60 | 2,022,620 23 | |
| 115 | Premium, Discount and Exchange | 2,898,292 29 | | 2,898,292 29 | 521,086 57 | 2,377,205 72 | |
| 160 | Public Works | 277,721 87 | | 277,721 87 | 359,568 42 | | 81,846 55 |
| 177 | Royal Canadian Mounted Police, Officers' Pensions | 14,786 83 | | 14,786 83 | 6,356 98 | 8,429 85 | |
| 149 | Royal Military College | 20,200 00 | 154 50 | 20,045 50 | 19,881 79 | 163 71 | |
| 153 | Sick Mariners' Fund | 184,839 01 | 353 54 | 184,485 47 | 201,767 72 | | 17,282 25 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 145 | Steamboat Inspection | 113,231 52 | | 113,231 52 | 144,332 42 | | 31,100 90 |
| 151 | War Tax—Excise Taxes | 60,264,300 61 | (b) 657,909 51 | 59,606,391 10 | 34,734,661 17 | 24,871,729 93 | |
| 128 | War Tax—Financial Corporations | 1,406,759 86 | 4,487 69 | 1,402,272 17 | 1,503,519 27 | | 101,247 10 |
| 151 | War Tax—Income and Business Profits | 61,968,281 72 | 710,881 92 | 61,257,399 80 | 71,082,452 38 | | 9,825,052 58 |
| 180 | Weights and Measures | 406,528 95 | | 406,528 95 | 419,749 57 | | 13,220 62 |
| 145 | Wharves and Piers | 78,673 79 | | 78,673 79 | 54,667 95 | 24,005 84 | |
| | | 349,088,390 69 | 19,379,334 41 | 329,709,056 28 | 349,587,298 67 | 29,920,040 92 | 49,798,283 31 |

**NOTES — REMARQUES**

(*a*) Details of the refunds from the gross amount of Casual Revenue are shown in Volume II, as follows:—Agriculture, Part "A", page 2, $96,650.52; Civil Service Commission, Part "D", page 2, $2,225.40; External Affairs, Part "E", page 2, $2,121.47; Finance, Part "F", page 4, $10,127.13; Fisheries, Part "FF", page 2, $5.00; Immigration and Colonization, Part "H", page 3, $300.00; Interior, Part "K", page 8, $3,151.94; Legislation, Part "N", page 2, $2,110.78; National Revenue, Part "R", page 11, $862.80; Pensions and National Health, Part "RR", pages 2 and 3, $1,096.00; Secretary of State, Part "Y", page 3, $20,279.75. Total, $138,930.79— Les détails des remboursements sur le montant brut du revenu casuel paraissent dans les parties ci-après du Volume II:—Agriculture, $96,650.52, Partie "A", page 2; Commission du Service Civil, $2,225.40, Partie "D", page 2; Affaires Extérieures, $2,121.47, Partie "E", page 2; Finances, $10,127.13, Partie "F", page 4; Pêcheries, $5.00, Partie "FF", page 2; Immigration et Colonisation, $300.00, Partie "H", page 3; Intérieur, $3,151.94, Partie "K", page 8; Législation, $2,110.78, Partie "N", page 2; Pensions et Hygiène, $1,096.00; Partie "RR", pages 2 et 3, Revenu National, $862.80, Partie "R", page 11; Secrétariat d'État, $20,279.75, Partie "Y", page 3; Total, $138,930.79.

(*b*) The large amount of refunds of Revenue shown against Customs Duties and Excise Taxes is due mainly to drawbacks and refunds of duty paid in accordance with the provisions of the Customs and Excise Act and Section 91 of the Consolidated Revenue and Audit Act. Details of these payments will be found in Volume II of this report, Part "R", page 11 — Le gros montant des remboursements de droits de douanes et de droits et taxes d'accise est dû principalement aux paiements de drawbacks et aux remises de droits, faits conformément aux dispositions de la loi des Douanes et de l'Accise, et aux dispositions de l'art. 91 de la loi du Revenu consolidé et de la Vérification. Le développement en est donné dans le Volume II de ce rapport, partie "R", page 11.

(*c*) Details of the refunds from Fines and Forfeitures are shown in Volume II as follows:—Fisheries, Part "FF", page 2, $195.00; Immigration and Colonization, Part "H", page 3, $1,800.00; National Revenue, Part "R", page 11, $477,107.56; Pensions and National Health, Part "RR", page 3, $250.00. Total, $479,352.56 — Le détail des remboursements d'amendes et de confiscations est donné comme suit dans le Volume II:—Immigration et Colonisation, Partie "H", page 3, $1,800.00; Pêcheries, Partie "FF", page 2, $195.00; Pensions et Hygiène Publique, Partie "RR", page 3, $250.00; Revenu National, Partie "R", page 11, $477,107.56. Total, $479,352.56.

(*d*) See note (*a*) on page 117 — Voir la remarque (*a*) page 117.

Verified — Vérifié—

S. V. ROBERTS,
Chief Supervisor of Audit — Contrôleur des vérifications.

## CLASSIFICATION OF CASUAL REVENUE, BY DEPARTMENTS, SHOWING COMPARISON WITH 1930-31
## CLASSIFICATION DU REVENU CASUEL, PAR MINISTÈRE, ET COMPARAISON AVEC 1930-31

| Reference — Voir — Vol. I | Department — Ministère | Miscellaneous Revenue, Fees, Licences, etc. — Revenus divers, droits, permis, etc. | Proceeds from Sales of Properties, Supplies, etc. — Produits de vente de propriétés, fournitures, etc. | Sundry Receipts — Recettes diverses | Refunds of Expenditure — Recouvrements de dépenses | Casual Revenue — Revenu casuel | | Increase — Augmentation | Decrease — Diminution |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 1931-32 | 1930-31 | | |
| 121 | Agriculture | $ 152,051 79 | $ 160,101 46 | $ 5,188 68 | $ 25,454 21 | $ 342,796 14 | $ 405,437 78 | ..... | $ 62,641 64 |
| 123 | Archives | 2 70 | 5 00 | ..... | ..... | 7 70 | 4 50 | $ 3 20 | ..... |
| 125 | Civil Service Commission | 2,072 00 | ..... | ..... | ..... | 2,072 00 | 26,922 00 | ..... | 24,850 00 |
| 126 | External Affairs | 128,623 34 | ..... | ..... | 12,252 24 | 140,875 58 | 151,760 58 | ..... | 10,885 00 |
| 128 | Finance | 484,296 87 | 604 63 | 218 70 | 22,044 25 | 507,164 45 | 291,167 42 | 215,997 03 | ..... |
| 132 | Fisheries | 313 00 | 50,311 45 | ..... | 7,395 56 | 58,020 01 | 51,790 48 | 6,229 53 | ..... |
| | Governor General's Secretary's Office | ..... | ..... | ..... | ..... | ..... | 120 35 | ..... | 120 35 |
| 134 | Immigration and Colonization | 2,443 53 | 2,405 83 | 163 81 | 23,423 65 | 28,436 82 | 14,984 29 | 13,452 53 | ..... |
| 135 | Indian Affairs | 220 05 | 1,107 71 | ..... | 16,607 19 | 17,934 95 | 8,792 89 | 9,142 06 | ..... |
| | Insurance | ..... | ..... | ..... | ..... | ..... | 2 60 | ..... | 2 60 |
| 137 | Interior | 505 30 | 22,549 99 | ..... | 105,726 38 | 128,781 67 | 48,296 41 | 80,485 26 | ..... |
| 140 | Justice | 12,124 46 | 5,940 21 | ..... | 4,661 23 | 22,725 90 | 20,159 50 | 2,566 40 | ..... |
| 142 | Labour | ..... | 1,027 87 | ..... | 2 15 | 1,030 02 | 1,587 02 | ..... | 557 00 |
| 143 | Legislation | 14,120 83 | 41 80 | ..... | 23 10 | 14,185 73 | 16,504 39 | ..... | 2,318 66 |
| 145 | Marine | 600,240 72 | 11,714 80 | 1,499 88 | 61,329 54 | 674,784 94 | 644,954 16 | 29,830 78 | ..... |
| 148 | Mines | 3,064 20 | 9,980 25 | 3 20 | 855 05 | 13,902 70 | 12,566 20 | 1,336 50 | ..... |
| 149 | National Defence | 61,646 22 | 21,104 10 | 4,005 70 | 91,596 97 | 178,352 99 | 134,876 51 | 43,476 48 | ..... |
| 151 | National Revenue | 148,154 82 | 31,802 66 | 1,577 79 | 184,017 67 | 365,552 94 | 453,951 25 | ..... | 88,398 31 |
| | Pensions and National Health— | | | | | | | | |
| 153 | Soldiers' Civil Re-Establishment | 234 57 | 423 91 | ..... | 186,086 06 | 186,744 54 | 112,429 02 | 74,315 52 | ..... |
| 153 | Health | 17,432 98 | 253 38 | 12,418 62 | 604 79 | 30,709 77 | 63,007 88 | ..... | 32,298 11 |
| 155 | Post Office | ..... | 5,181 85 | 37 50 | 4,539 99 | 9,759 34 | 14,468 56 | ..... | 4,709 22 |
| 158 | Printing and Stationery | ..... | 78,777 44 | 38,883 33 | ..... | 117,660 77 | 146,428 18 | ..... | 28,767 41 |
| 160 | Public Works | 172,431 53 | 442,066 99 | ..... | 18,554 19 | 633,052 71 | 197,197 26 | 435,855 45 | ..... |
| 174 | Railways and Canals | 1,209 17 | 15,287 15 | 137,945 80 | 2,776 88 | 157,219 00 | 167,103 27 | ..... | 9,884 27 |
| 177 | Royal Canadian Mounted Police | ..... | 151 98 | ..... | 201,357 14 | 201,509 12 | 199,708 27 | 1,800 85 | ..... |
| 178 | Secretary of State | 284,883 64 | ..... | ..... | ..... | 284,883 64 | 406,574 30 | ..... | 121,690 66 |
| 179 | Soldier Settlement of Canada | ..... | 1,912 00 | ..... | 1,237 08 | 3,149 08 | 5,635 81 | ..... | 2,486 73 |
| 180 | Trade and Commerce | 48,234 72 | 195 08 | 2,498 00 | 114,504 95 | 165,432 75 | 82,056 43 | 83,376 32 | ..... |
| | | 2,134,306 44 | 862,947 54 | 204,441 01 | 1,085,050 27 | 4,286,745 26 | 3,678,487 31 | 997,867 91 | 389,609 96 |

Verified — Vérifié—
S. V. ROBERTS,
Chief Supervisor of Audit — Contrôleur des vérifications.

# DEPARTMENTAL SUMMARIES OF REVENUE AND EXPENDITURE

# SOMMAIRE DES REVENUS ET DES DÉPENSES DES MINISTÈRES

## AGRICULTURE DEPARTMENT — MINISTÈRE DE L'AGRICULTURE

*Details in Part A, Volume II — Détail, partie A, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | |
| | A—3 | Casual Revenue — Revenu casuel | $ 342,796 14 | |
| | A—3 | Fines and Forfeitures | 3,288 61 | |
| | A—3 | Premium, Discount and Exchange | 33 05 | |
| | | Total Revenue — Total des revenus (Page 115) | | $ 346,117 80 |
| | | **EXPENDITURE — DÉPENSES** | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | |
| 383, 71 | A—10 | Salaries — Traitements | | |
| | | Minister — Ministre (under Statute) | 10,000 00 | |
| | | Deputy Minister — Sous-ministre | $ 95,000 00 | |
| | | Assistant Deputy Minister | 5,220 00 | |
| | | Staff | 830,552 57 | |
| | | | 845,272 57 | |
| | | | 855,272 57 | |
| 71 | A—11 | Contingencies — Dépenses contingentes | | |
| | | Salaries | 62,055 26 | |
| | | Miscellaneous | 83,350 42 | |
| | | | 145,405 68 | |
| | | | | 1,000,678 25 |
| | | AGRICULTURE | | |
| 107 | A—13 | Dairying | 264,396 15 | |
| 108 | A—13 | Cold Storage Warehouses | 208,127 87 | |
| 109 | A—16 | Fruit | 434,249 40 | |
| 110 | A—19 | Seed, Feed and Fertilizer Control | 514,272 62 | |
| 111 | A—19 | Experiments in Dehydration | 18,639 26 | |
| 112 | A—25 | Live Stock | 1,529,848 05 | |
| 113 | A—26 | Experimental Farms | 2,278,110 52 | |
| 114 | A—40 | Assistance to Fairs and Exhibitions | 599,648 90 | |
| 115 | A—47 | Health of Animals | 2,529,014 66 | |
| 116 | A—47 | Entomology | 32,273 67 | |
| 117 | A—51 | Destructive Insect and Pest Act | 644,400 74 | |
| 118 | A—51 | Publications | 37,925 75 | |
| 119 | A—52 | International Institute of Agriculture | 13,499 50 | |
| 397, 120 | A—52 | Agricultural Produce Marketing Agent in Great Britain | 6,707 32 | |
| 121 | A—52 | Farm Economics | 11,943 34 | |
| 122 | A—52 | Contributions to Empire Bureaux | 22,070 34 | |

## AGRICULTURE DEPARTMENT-Conc. — MINISTÈRE DE L'AGRICULTURE-Fin

*Details in Part A, Volume II — Détail, Partie A, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **EXPENDITURE-*Conc.* — DÉPENSES-*Fin*** | | |
| | | AGRICULTURE-*Conc.* — *Fin* | | |
| 123 | A—52 | Grant to the Executive Committee of the World's Grain Congress | $ 57,000 00 | |
| 399 | A—53 | Compensation for animals tested under the Animals Contagious Diseases Act, and dying before it was possible to slaughter them, under the provisions of the Act | 3,595 66 | |
| | | | | $9,205,723 70 |
| | | UNEMPLOYMENT RELIEF — SECOURS AUX CHÔMEURS | | |
| Statute | A—53 | Unemployment Relief Act, 1931, Experimental Station, Fredericton, N.B. | | 6,999 79 |
| | | MISCELLANEOUS — DIVERS | | |
| Statute | A—53 | Gratuities, Chap. 22, Sec. 56, R.S.C. 1927 | | 5,063 33 |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds consolidé (Page 8) | | 10,218,465 07 |
| | | MISCELLANEOUS STATEMENT — ÉTAT DIVERS | | |
| | Vol. I<br>238 | Experimental Farms—Revenue and Expenditure<br>Fermes expérimentales—Revenus et dépenses | | |

## ARCHIVES DEPARTMENT — DÉPARTEMENT DES ARCHIVES

*Details in Part B, Volume II — Détail, Partie B, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | |
| | B—2 | Casual Revenue — Revenu casuel..... (Page 115) | | $ 7 70 |
| | | **EXPENDITURE — DÉPENSES** | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | |
| 91 | B—3 | Salaries — Traitements | | |
| | | Deputy Minister — Sous-ministre.....$ 12,000 00 | | |
| | | Staff..... 93,983 72 | | |
| | | | $ 105,983 72 | |
| 91 | B—4 | Contingencies..... | 19,837 88 | |
| | | | | 125,821 60 |
| | | MISCELLANEOUS — DIVERS | | |
| 345 | B—4 | Public Archives..... | 85,000 00 | |
| Statute | B—5 | Gratuities, Chapter 22, Sec. 56, R.S.C., 1927..... | 1,120 00 | |
| | | | | 86,120 00 |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds consolidé..... (Page 8) | | 211,941 60 |

## AUDITOR GENERAL'S OFFICE — BUREAU DE L'AUDITEUR GÉNÉRAL

*Details in Part C, Volume II — Détail, partie C, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | | Amount — Montant |
|---|---|---|---|---|---|
| | | **EXPENDITURE — DÉPENSES** | | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | | |
| 72, 384 | C—5 | Salaries — Traitements— | | | |
| | | Auditor General — Auditeur général | | | |
| | | Under Statute | $ 5,000 00 | | |
| | | Voted | 10,000 00 | | |
| | | | | $ 15,000 00 | |
| | | Staff | | 365,950 51 | |
| | | | | 380,950 51 | |
| 72, 384 | C—5 | Contingencies — Dépenses contingentes | | | |
| | | Salaries of temporary employees | 29,795 31 | | |
| | | Printing and stationery | 22,295 93 | | |
| | | Travelling Expenses | 1,536 05 | | |
| | | Miscellaneous | 779 21 | | |
| | | | | 54,406 50 | |
| | | | | | $ 435,357 01 |
| | | MISCELLANEOUS — DIVERS | | | |
| Statute | C—5 | Gratuities, Chap. 22, Sec. 56, R.S.C., 1927 | | | 560 00 |
| | | Total Expenditure, Consolidated Fund. Total des dépenses, Fonds consolidé | | | (Page 8) 435,917 01 |

## CIVIL SERVICE COMMISSION — COMMISSION DU SERVICE CIVIL

*Details in Part D, Volume II — Détail, partie D, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | | Amount — Montant |
|---|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | | |
| | D—2 | Casual Revenue — Revenu casuel.....(Page 115) | | | $ 2,072 00 |
| | | **EXPENDITURE — DÉPENSES** | | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | | |
| 73 | D—3 | Salaries — Traitements | | | |
| | | Commissioners (under Statute)..... | $ | 19,000 00 | |
| | | Staff..... | | 231,714 48 | |
| | | | | 250,714 48 | |
| 73 | D—5 | Contingencies — Dépenses contingentes | | | |
| | | Salaries..... | $ 19,942 86 | | |
| | | Miscellaneous..... | 35,026 75 | | |
| | | | | 54,969 61 | |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds consolidé.....(Page 8) | | | 305,684 09 |

## EXTERNAL AFFAIRS DEPARTMENT — MINISTÈRE DES AFFAIRES EXTÉRIEURES

*Details in Part E, Volume II—Détail, partie E, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | |
| | E—2 | Casual Revenue — Revenu casuel | $ 140,875 58 | |
| | E—2 | Premium, Discount and Exchange | 22 19 | |
| | | Total Revenue — Total des revenus (Page 115) | | $ 140,897 77 |
| | | **EXPENDITURE — DÉPENSES** | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | |
| 74 | E—4 | Salaries — Traitements— | | |
| | E—4 | High Commissioner, London (Under Statute) | 10,000 00 | |
| | | Under Secretary—Sous-ministre $ 10,000 00 | | |
| | | Staff 89,420 00 | | |
| | | | 99,420 00 | |
| 386, 74 | E—4 | Contingencies — Dépenses contingentes | | |
| | | Salaries 21,263 47 | | |
| | | Miscellaneous 47,353 18 | | |
| | | | 68,616 65 | |
| | | | | 178,036 65 |
| | | EXTERNAL AFFAIRS — AFFAIRES EXTÉRIEURES | | |
| 300 | E—4 | High Commissioner's Office, London | 129,570 31 | |
| 301 | E—5 | Canadian Representation at Washington | 98,858 82 | |
| 308,* 302 | E—6 | Canadian Representation at Paris | 82,561 89 | |
| 303 | E—7 | Canadian Representation at Tokyo | 78,568 17 | |
| 304 | E—7 | Canadian Representation at Geneva | 26,370 21 | |
| 309,* 305 | E—8 | Canada's Contribution to the expenses of the League of Nations for 1931, including Secretariat, International Labour Organization and Permanent Court of International Justice | 236,353 17 | |
| 306 | E—8 | Expenses of Canadian Delegates to the Assembly, Council and Commissions of the League of Nations | 17,598 98 | |
| 307 | E—8 | Publications of League of Nations for distribution to Members of Parliament and a grant to the League of Nations Society of Canada | 3,000 00 | |
| Statute | E—8 | International Joint Commission | 35,184 06 | |
| | | | | 708,065 61 |
| | | MISCELLANEOUS — DIVERS | | |
| 308 | E—9 | Contribution to the International Association of Accredited Journalists of the League of Nations | 977 70 | |
| 464 | E—9 | Arbitration expenses, "I'm Alone" Case | 459 71 | |
| 467 | E—9 | Retiring gratuity for Lucien Pacaud, late Secretary, Office of the High Commissioner, London | 5,000 00 | |
| 471 | E—9 | Expenses of Representation at the Disarmament Conference to be held in Geneva | 22,419 50 | |
| 474 | E—9 | Hospitality in connection with Foreign Visitors | 34,857 64 | |
| 473, 319 | E—10 | Unforeseen Expenses | 6,566 67 | |
| | | | | 70,281 22 |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds consolidé (Page 8) | | 956,383 48 |

**EXTERNAL AFFAIRS DEPARTMENT**-Conc. — **MINISTÈRE DES AFFAIRES EXTÉRIEURES**-Fin

*Details in Part E, Volume II—Détail, partie E, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | Amount — Montant |
|---|---|---|---|
| | | OPEN ACCOUNT — COMPTE SPÉCIAL | |
| | Vol. I 186 | Empress of Ireland Relief Fund<br>Fonds de secours de l'"Empress of Ireland". | |

*Supplementary Estimates—Crédits supplémentaires.

## FINANCE DEPARTMENT — MINISTÈRE DES FINANCES

*Details in Part F, Volume II — Détail, partie F, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | | Amount — Montant |
|---|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | | |
| | | General Revenue — Revenu général | | | |
| | F—3 | Interest on Investments | $ 9,330,124 55 | | |
| | F—4 | War Tax Revenue | 1,402,272 17 | | |
| | | | | $10,732,396 72 | |
| | F—4 | Casual Revenue | | 507,164 45 | |
| | F—4 | Premium, Discount and Exchange | | 2,887,918 21 | |
| | F—4 | Fines and Forfeitures | | 277 50 | |
| | | | | (Page 115) | $14,127,756 88 |
| | F—5 | Special Revenue | | (Page 116) | 7,001,570 79 |
| | | Total Revenue — Total des revenus | | | 21,129,327 67 |
| | | **EXPENDITURE — DÉPENSES** | | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | | |
| 75, 387 | | Salaries — Traitements— | | | |
| | F—5 | Lieutenant Governors — Lieutenants-gouverneurs (Under Statute) | | 81,514 78 | |
| | F—16 | Minister — Ministre (Under Statute) | | 1,609 20 | |
| | F—16 | Assistant Deputy Minister | 6,750 00 | | |
| | F—16 | Staff | 448,334 98 | 455,084 98 | |
| | | | | 538,208 96 | |
| | F—16 | Contingencies — Dépenses contingentes | | | |
| | | Salaries | 1,595 00 | | |
| | | Contingencies | 36,173 21 | 37,768 21 | |
| | F—16 | Inspector General of Banks— | | | |
| | | Salaries | 16,600 00 | | |
| | | Contingencies | 2,273 33 | 18,873 33 | |
| | | | | | 594,850 50 |
| | | INTEREST ON PUBLIC DEBT, ETC. INTÉRÊTS DE LA DETTE PUBLIQUE, ETC. | | | |
| Statute | F—18 | Interest on Public Debt | | 121,151,106 38 | |
| Statute | F—18 | Premium, Discount and Exchange | | 3,625,696 89 | |
| Statute | F—19 | Sinking Funds | | 2,622,885 00 | |
| | | | | | 127,399 688 27 |
| | | CHARGES OF MANAGEMENT — FRAIS DE GESTION | | | |
| 69 | F—21 | Offices of the Assistant Receivers General: salaries, $129,741.98; contingencies, $7,125.35 | | 136,867 33 | |
| 69 | F—21 | Printing Dominion Notes | | 471,718 88 | |
| 69 | F—22 | Printing, advertising, inspection, express, etc | | 124,947 56 | |
| 69 | F—22 | Commission for payment of Interest on Public Debt, purchase of Sinking Funds, auditing | | 86,965 81 | |
| 69 | F—22 | English Bill Stamps, postage, etc | | 764 46 | |
| 69 | F—22 | Temporary clerical work on the transfer and registration of Bonds, Flotation of Loans, etc | | 44,047 84 | |
| 69 | F—23 | Payment in lieu of Retiring leave to Walter Duncan, Special Investigating Officer | | 1,500 00 | 866,811 88 |

**FINANCE DEPARTMENT**–Con. — **MINISTÈRE DES FINANCES**–Suite

*Details in Part F, Volume II — Détail, partie F, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | CHARGES OF MANAGEMENT—LOAN ACCOUNT<br>FRAIS DE GESTION—COMPTE DES PRÊTS | | |
| Statute | F—24 | Cost of Loan Flotations | | $ 1,350,223 40 |
| | | SUBSIDIES TO PROVINCES — SUBVENTIONS AUX PROVINCES | | |
| Statute | F—25 | Ontario | $ 2,941,424 28 | |
| | | Quebec | 2,592,013 68 | |
| | | Nova Scotia | 661,841 28 | |
| | | New Brunswick | 693,040 16 | |
| | | Manitoba | 1,694,195 38 | |
| | | British Columbia | 874,561 46 | |
| | | Prince Edward Island | 381,931 88 | |
| | | Alberta | 1,743,159 00 | |
| | | Saskatchewan | 2,112,803 00 | |
| | | | | 13,694 970 12 |
| | | PENSIONS | | |
| Statute | F—26 | Pensions to Judges | 233,264 80 | |
| Statute | F—26 | Miscellaneous Pensions | 4,331 83 | |
| 129–138 | F—26 | Various persons | 23,296 96 | |
| | | | | 260,893 59 |
| | | SUPERANNUATION — PENSIONS DE RETRAITE | | |
| Statute | F—26 | Civil Service Superannuation and Retirement Act | 448,276 20 | |
| 145 | F—27 | Retiring allowances to former employees of the Department of Public Printing and Stationery | 12,643 22 | |
| Statute | F—27 | Public Service Retirement Act | 548,832 46 | |
| Statute | F—27 | Civil Servants' Widows' Annuities Act | 134,715 36 | 1,144,467 24 |
| | | MISCELLANEOUS — DIVERS | | |
| | | Grants subject to Government Audit— | | |
| Statute | F—27 | Federal District Commission | $ 311,694 57 | |
| Statute | F—27 | National Battlefields Commission | 75,000 00 | |
| | | | 386,694 57 | |
| | | Miscellaneous Grants (details of these expenditures are not subject to the Auditor General's examination) | | |
| | | Royal Canadian Mint | 150,000 00 | |
| Statute | F—28 | City of Ottawa | 100,000 00 | |
| 309 | F—28 | Canadian General Council of the Boy Scouts' Association | 15,000 00 | |
| 310 | F—28 | Subscription to publications of the Empire Parliamentary Association | 2,000 00 | |
| 311 | F—28 | Dominion Council of Girl Guides | 6,000 00 | |
| 313 | F—28 | Contribution to aid in carrying on the work of the Royal Astronomical Society | 2,000 00 | |
| 314 | F—28 | Royal Canadian Academy of Arts | 2,500 00 | |
| 315 | F—28 | Royal Society of Canada | 8,000 00 | |
| 316 | F—28 | Montreal Association for the Blind | 5,000 00 | |
| 317 | F—28 | L'Institut Nazareth de Montréal, to assist in work with the blind | 5,000 00 | |

## FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

*Details in Part F, Volume II — Détail, partie F, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | | Amount — Montant |
|---|---|---|---|---|---|
| | | MISCELLANEOUS–*Conc.* — DIVERS–*Fin* | | | |
| 318 | F—28 | Grants to the Maritime Provinces pending consideration of Provincial Subsidies: Nova Scotia, $875,000; New Brunswick, $600,000; Prince Edward Island, $125,000 | | $1,600,000 00 | |
| 350 | F—28 | Grant towards the expenses of the Convention of the World's Women's Temperance Union | 2,500 00 | | |
| 455 | F—28 | Interparliamentary Union | 600 00 | | |
| | | | | $ 1,898,600 00 | |
| Statute | F—28 | Board of Audit | | 1,326 00 | |
| Statute | F—28 | Wheat Bonus | | 10,908,428 91 | |
| G.G.W.311 | F—28 | Expenses of the Royal Commission on Transportation | | 34,391 94 | |
| 312 | F—29 | Negotiation of Treaties | | 6,989 22 | |
| 319 | F—29 | Unforeseen Expenses | | 46,874 64 | |
| 321 | F—29 | Government Contracts Supervision Committee | | 13,794 71 | |
| 348 | F—30 | Payment of Interest on deferred subsidy payment to the Province of Nova Scotia | | 21,462 79 | |
| 352 | F—30 | Allowance in lieu of motor cars | | 34,844 73 | |
| 353 | F—30 | Expenses of the Royal Commission on the Public Service | | 2,269 22 | |
| 468 | F—30 | Administration of the Consolidated Revenue and Audit Act | | 2,984 50 | |
| 469 | F—31 | Royal Canadian Mint | | 66,210 75 | |
| | | | | | $13,424,871 98 |
| | | MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND<br>DÉPENSES DIVERSES SOLDÉES À MÊME LE FONDS CONSOLIDÉ | | | |
| | F—31 | Superannuation Fund No. 5 | | 2,228,625 53 | |
| | F—31 | Outstanding Cheque Account | | 6,489 78 | |
| | | | | | 2,235,115 31 |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds consolidé.. (Page 8) | | 158,349,007 29 | |
| | | Sinking Fund Expenditure<br>Dépenses du Fonds d'amortissement | | 2,622,885 00 | |
| | | | | | 160,971,892 29 |
| | Vol. I | OPEN ACCOUNTS — COMPTES SPÉCIAUX | | | |
| | 186 | Canadian Government Merchant Marine, Limited<br>Marine marchande de l'État, Compte d'avances | | | |
| | 186 | Canadian National Railways, Temporary Loans<br>Chemin de fer national canadien, Emprunts temporaires | | | |
| | 187 | Canadian National (West Indies) Steamships Limited | | | |
| | 187 | Civil Service Insurance Fund — Fonds d'assurance du Service Civil | | | |
| | 187 | Common School Fund, Ontario and Quebec<br>Fonds des écoles publiques, Ontario et Québec | | | |

**FINANCE DEPARTMENT**-Conc. — **MINISTÈRE DES FINANCES**-Fin

*Details in Part F, Volume II — Détail, partie F, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | Amount — Montant |
|---|---|---|---|
| | | OPEN ACCOUNTS-*Conc.* — COMPTES SPÉCIAUX-*Fin* | |
| | 187 | Contractors' Securities, Trust Account<br>Garanties des entrepreneurs, Compte fiduciaire | |
| | 188 | William Scott Special Account<br>Compte spécial de William Scott | |
| | 188 | Federal District Commission — Commission du district fédéral | |
| | 192 | National Battlefields Commission<br>Commission des champs de bataille | |
| | 194 | Retirement Fund — Fonds de retraite | |
| | 194 | Superannuation Fund No. 2 — Fonds de pension No. 2 | |
| | 194 | Superannuation Fund No. 5 — Fonds de pension No. 5 | |
| | | MISCELLANEOUS STATEMENTS — ÉTATS DIVERS | |
| | 240 | Receipts and Disbursements on account of Superannuation and Pensions, and Balances of the Superannuation Funds<br>Recettes et Déboursés relatifs aux retraites et pensions et soldes des fonds de pension | |
| | 247 | Cancelled Dominion and Provincial Notes withdrawn from Circulation for the Year 1931-32<br>Billets du Dominion et des provinces annulés et retirés de la circulation en 1931-32 | |
| | 248 | Registered and Coupon Interest Audited, for the year 1931-32<br>Coupons et chèques d'intérêts vérifiés en 1931-32 | |
| | 250 | Redeemed and Converted Securities Audited, for the year 1931-32<br>Obligations, rachetées et converties, vérifiées en 1931-32 | |
| | 252 | Converted, Transferred, Exchanged, Issued and Outstanding Securities Audited during 1931-32<br>Obligations converties, transférées, échangées, émises et en circulation, vérifiées en 1931-32 | |

## DEPARTMENT OF FISHERIES — MINISTÈRE DES PÊCHERIES

*Details in Part FF, Volume II — Détail, partie FF, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | |
| | FF— 2 | Fisheries Licences | $ 40,518 50 | |
| | FF— 2 | Casual Revenue | 58,020 01 | |
| | FF— 2 | Fines and Forfeitures | 6,729 54 | |
| | FF— 2 | Premium, Discount and Exchange | 668 89 | |
| | | Total Revenue — Total des revenus (Page 115) | | $ 105,936 94 |
| | | **EXPENDITURE — DÉPENSES** | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | |
| 76 | FF— 4 | Salaries — Traitements | | |
| | | Minister — Ministre (Under Statute) | 8,390 80 | |
| | | Deputy Minister — Sous-ministre $ 9,000 00 | | |
| | | Staff 140,010 62 | | |
| | | | 149,010 62 | |
| 76 | FF— 4 | Contingencies — Dépenses contingentes | | |
| | | Salaries 2,939 59 | | |
| | | Miscellaneous 16,729 41 | | |
| | | | 19,669 00 | 177,070 42 |
| | | FISHERIES — PÊCHERIES | | |
| 237 | FF— 5 | Fishery Officers, Patrol and Protection Service | 968,705 12 | |
| 238 | FF—12 | Building fishways and clearing rivers | 13,977 92 | |
| 239 | FF—12 | Legal and incidental expenses | 1,964 54 | |
| 240 | FF—12 | Conservation and development of Deep Sea Fisheries | 102,032 40 | |
| 241 | FF—13 | Fish Culture | 271,159 98 | |
| 242 | FF—15 | Oyster Culture | 9,331 66 | |
| 243 | FF—16 | Bounty for destruction of hair seals, etc | 28,035 00 | |
| 244 | FF—16 | Investigation *re* Pacific Halibut by the International Fisheries Commission | 34,544 30 | |
| 245 | FF—16 | Marine Biological Board of Canada | 254,000 00 | |
| 246 | FF—17 | Grant to the United Maritime Fishermen | 5,000 00 | |
| 247 | FF—18 | Investigation *re* damming Passamaquoddy and Cobstock Bays by an International Committee | 20,637 59 | |
| Statute | FF—18 | Fishing Bounty, Chap. 74, Sec. 2, R.S.C. 1927 | 159,432 30 | |
| | | | | 1,868,820 81 |
| | | Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé (Page 8) | | 2,045,891 23 |

## GOVERNOR GENERAL'S SECRETARY'S OFFICE
## SECRÉTARIAT DU GOUVERNEUR GÉNÉRAL

*Details in Part G, Volume II — Détail, partie G, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | | Amount — Montant |
|---|---|---|---|---|---|
| | | **EXPENDITURE — DÉPENSES** | | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | | |
| 70 | G— 2 | Salaries — Traitements | | | |
| | | Governor General — Gouverneur général (Under Statute) | | $ 48,666 66 | |
| | | Aides-de-Camp | $ 10,000 00 | | |
| | | Secretary to the Governor General | 5,000 00 | | |
| | | Staff | 19,020 00 | | |
| | | | | 34,020 00 | |
| | | | | 82,686 66 | |
| 70 | G— 3 | Contingencies — Dépenses contingentes | | | |
| | | Salaries | 1,748 93 | | |
| | | Allowance for travel of Governor General | 49,587 91 | | |
| | | Miscellaneous | 13,477 81 | | |
| | | | | 64,814 65 | |
| | | | | | $ 147,501 31 |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds consolidé | | (Page 8) | 147,501 31 |

## DEPARTMENT OF IMMIGRATION AND COLONIZATION
## MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION

*Details in Part H, Volume II – Détail, partie H, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | |
| | H— 2 | Chinese Immigration Revenue — Revenus de l'immigration chinoise | $ 10,059 00 | |
| | H— 3 | Casual Revenue | 28,436 82 | |
| | H— 3 | Fines and Forfeitures | 16,312 96 | |
| | H— 3 | Premium, Discount and Exchange | 328 59 | |
| | | Total Revenue — Total des revenus (Page 115) | | $ 55,137 37 |
| | | **EXPENDITURE — DÉPENSES** | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | |
| 77 | H— 5 | Salaries — Traitements. | | |
| | | Minister — Ministre (under Statute) | 8,390 77 | |
| | | Deputy Minister — Sous-ministre | 9,000 00 | |
| | | Assistant Deputy Minister | 5,220 00 | |
| | | Staff | 278,957 89 | |
| | | | 301,568 66 | |
| 77 | H— 6 | Contingencies — Dépenses contingentes | 24,567 85 | |
| | | | | 326,136 51 |
| | | IMMIGRATION AND COLONIZATION<br>IMMIGRATION ET COLONISATION | | |
| 124 | H— 6 | Immigration Salaries and Contingencies | 1,759,983 49 | |
| 125 | H—23 | Empire Settlement Scheme | 68,238 23 | |
| 126 | H—24 | Chinese immigration — Salaries, etc | 41,778 07 | |
| 127 | H—24 | Relief of Distressed Canadians abroad | 3,006 27 | |
| | | | | 1,873,006 06 |
| | | MISCELLANEOUS — DIVERS | | |
| Statute | H—24 | Gratuities, Chapter 22, Sec. 56, R.C.S., 1927 | | 1,250 00 |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds consolidé (Page 8) | | 2,200,392 57 |
| | | OPEN ACCOUNTS — COMPTES SPÉCIAUX | | |
| | Vol. I<br>195 & 241 | Empire Settlement Scheme, Assisted Passage Loan Account<br>Loi d'Établissement Impérial, Compte des prêts pour frais de traversée. | | |
| | 195 | Immigration Guarantee and Special Fund<br>Fonds de garantie et spécial de l'immigration | | |
| | 196 | Immigration Agents' Trust Accounts<br>Comptes fiduciaires des agents d'immigration | | |

## INDIAN AFFAIRS DEPARTMENT — DÉPARTEMENT DES AFFAIRES INDIENNES

*Details in Part I, Volume II — Détail, partie I, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | |
| | I— 2 | Casual Revenue — Revenu casuel.....(Page 115) | | $ 17,934 95 |
| | | **EXPENDITURE — DÉPENSES** | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | |
| | I— 4 | Salaries — Traitements | | |
| | | Superintendent General (See Minister, Interior Department.) | | |
| | | Deputy Superintendent General..... $ 9,000 00 | | |
| | | Assistant Deputy and Secretary..... 4,845 00 | | |
| | | Staff..... 166,697 42 | | |
| | | | $ 180,542 42 | |
| | I— 4 | Contingencies — Dépenses contingentes | | |
| | | Salaries..... 890 01 | | |
| | | Miscellaneous..... 19,072 73 | | |
| | | | 19,962 74 | |
| | | | | 200,505 16 |
| | | INDIANS — INDIENS | | |
| 267 | I— 5 | Nova Scotia..... | 85,957 01 | |
| 268 | I— 6 | New Brunswick..... | 72,611 13 | |
| 269 | I— 7 | Prince Edward Island..... | 9,861 70 | |
| 446, 270 | I— 7 | Ontario and Quebec..... | 473.518 84 | |
| 447, 271 | I—12 | Manitoba, Saskatchewan, Alberta and Northwest Territories..... | 1,007,437 56 | |
| 272 | I—21 | British Columbia..... | 560,287 81 | |
| 273 | I—25 | Yukon..... | 21,677 49 | |
| 274 | I—26 | General..... | 219,734 56 | |
| 449, 275 | I—27 | Indian Education..... | 2,004,957 34 | |
| 448 | I—27 | Generally—Relief and Medical Attendance throughout the Dominion..... | 199,986 53 | |
| Statute | I—40 | Indian Annuities under Indian Act, Chap. 98, Sec. 162, R.S.C., 1927..... | 224,292 00 | |
| | | | | 4,880,321 97 |
| | | MISCELLANEOUS — DIVERS | | |
| Statute | I—41 | Gratuities, Chapter 22, Sec. 56, R.S.C., 1927..... | | 530 00 |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds consolidé.....(Page 8) | | 5,081,357 13 |
| | | OPEN ACCOUNTS — COMPTES SPÉCIAUX | | |
| | Vol. I | | | |
| | 199 | Indian Affairs, Special Account<br>Affaires Indiennes, Compte spécial | | |
| | 197 | Indian Commissioner's Greater Production Account<br>Compte du commissaire des Indiens pour l'intensification de la production | | |
| | 198 | Indian Trust Fund — Fonds fiduciaires des Indiens | | |

## INSURANCE DEPARTMENT — DÉPARTEMENT DES ASSURANCES

*Details in Part J, Volume II — Détail, partie J, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | | Amount — Montant |
|---|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | | |
| | J— 2 | Insurance Superintendence— Surintendance des Assurances.....(Page 115) | | | $ 149,901 81 |
| | | **EXPENDITURE — DÉPENSES** | | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | | |
| 79 | J— 3 | Salaries — Traitements | | | |
| | | Superintendent.....$ | 10,000 00 | | |
| | | Staff..... | 83,160 92 | | |
| | | | | $ 93,160 92 | |
| 79 | J— 4 | Contingencies — Dépenses contingentes | | | |
| | | Salaries..... | 1,571 61 | | |
| | | Miscellaneous..... | 71,260 25 | | |
| | | | | 72,831 86 | |
| | | | | | 165,992 78 |
| | | MISCELLANEOUS — DIVERS | | | |
| 320 | J— 4 | Fire Protection..... | | 9,476 67 | |
| Statute | J— 4 | Exchequer Court Awards *re* Sun Life Assurance Co. of Canada..... | | 4,372 16 | |
| | | | | | 13,848 83 |
| | | Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé.....(Page 8) | | | 179,841 61 |

## INTERIOR DEPARTMENT — MINISTÈRE DE L'INTÉRIEUR

*Details in Part K, Volume II — Détail, partie K, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | | Amount — Montant |
|---|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | | |
| | | General Revenue — Revenu général | | | |
| | K— 2 | Dominion Lands | $ 485,363 79 | | |
| | K— 7 | Ordnance Lands | 14,249 93 | | |
| | | | | $ 499,613 72 | |
| | K— 8 | Casual Revenue — Revenu casuel | | | |
| | | Sundries | 128,276 37 | | |
| | | Yukon and N.W.T. Registration Fees | 505 30 | | |
| | | | | 128,781 67 | |
| | K— 8 | Fines and Forfeitures | | 3,159 38 | |
| | | | | (Page 115) | $ 631,554 77 |
| | K— 8 | Special Revenue | | (Page 116) | 10,677 74 |
| | | Total Revenue — Total des revenus | | | 642,232 51 |
| | | **EXPENDITURE — DÉPENSES** | | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | | |
| 389, 80 | K— 9 | Salaries — Traitements | | | |
| | | Minister — Ministre (under Statute) | | 10,000 00 | |
| | | Deputy Minister — Sous-ministre | 8,000 00 | | |
| | | Assistant Deputy Minister | 5,500 00 | | |
| | | Staff | 926,527 82 | | |
| | | | | 940,027 82 | |
| 80 | K—26 | Contingencies — Dépenses contingentes | | | |
| | | Miscellaneous | | 26,295 66 | |
| | | | | | 976,323 48 |
| | | SCIENTIFIC INSTITUTIONS — INSTITUTIONS SCIENTIFIQUES | | | |
| 231 | K—26 | Dominion Observatory at Ottawa | | 65,204 59 | |
| 231 | K—26 | Dominion Astrophysical Observatory at Victoria | | 25,057 91 | |
| 232 | K—27 | Topographical and Aerial Surveys and Maps, etc. | | 249,980 57 | |
| 232 | K—28 | Fees of the Board of Examiners for D.L.S., etc. | | 1,974 70 | |
| 233 | K—28 | Geodetic Survey of Canada—Investigation, Triangulations, etc. | | 170,098 61 | |
| 233 | K—30 | Compensation to Temiskaming and N. Ontario Railway for injury to John Hedin | | 240 00 | |
| 234 | K—30 | International Boundaries—Survey and Demarcation | | 33,378 38 | |
| | | | | | 545 934 76 |
| | | GOVERNMENT OF THE NORTHWEST TERRITORIES ADMINISTRATION DES TERRITOIRES DU NORD-OUEST | | | |
| 277 | K—30 | Salaries and Expenses of Administration, etc. | | 146,202 07 | |
| 277 | K—32 | Arctic Explorations and Administration of Eskimo Affairs, Salaries and Contingencies, etc. | | 131,113 26 | |
| 451, 277 | K—32 | Expenses of purchase, herding and maintenance of Reindeer for the Northwest Territories, including salaries, etc. | | 26,874 27 | |
| 451 | K—33 | Reconditioning portage road between Fitzgerald and Fort Smith | | 5,000 00 | |
| | | | | | 309,189 60 |

## INTERIOR DEPARTMENT-Con. — MINISTÈRE DE L'INTÉRIEUR-Suite

*Details in Part K, Volume II — Détail, partie K, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **EXPENDITURE-*Con.* — DÉPENSES-*Suite*** | | |
| | | GOVERNMENT OF THE YUKON TERRITORY<br>ADMINISTRATION DU TERRITOIRE DU YUKON | | |
| 279 | K—33 | Salaries and expenses of administration, etc. | $ 58,872 90 | |
| 279 | K—34 | Grant to Yukon Council for local purposes, the construction and maintenance of roads and to provide for the payment of Bounty on wolves and coyotes.. | 120,500 00 | |
| | | | | $ 179,372 90 |
| | | DOMINION LANDS AND PARKS<br>DOMAINE ET PARCS DE L'ÉTAT | | |
| 280 | K—34 | Dominion Lands, Seed Grain and Ordnance, Admiralty and Public Lands, Salaries and Expenses..... | 116,188 56 | |
| 280 | K—36 | Grant to assist in Publishing the Transactions of the Association of Dominion Lands Surveyors..... | 125 00 | |
| 280 | K—36 | Advancement of Forest Conservation..... | 382,666 87 | |
| 280 | K—42 | Surveys Investigations and Administration of Water and Power Resources, etc..... | 248,634 83 | |
| 280 | K—45 | International and Boundary Waterways—Professional assistance to assist Departmental officers... | 10,104 49 | |
| 280 | K—45 | Lake of the Woods Control Board..... | 7,990 03 | |
| 452 | K—45 | Construction of Dam, Lac Seul..... | 22,507 50 | |
| 280 | K—46 | Canadian National Parks..... | 1,305,096 98 | |
| 280 | K—55 | Administration, Migratory Birds Convention Act... | 53,516 26 | |
| 280 | K—56 | Construction of the Golden-Revelstoke Highway... | 248,322 93 | |
| 280 | K—57 | Engraving, Printing and Preparation of Maps, etc... | 168,031 48 | |
| 280 | K—57 | Costs of Litigation and Legal Expenses..... | 8,530 16 | |
| 280 | K—57 | Compassionate Allowance, Mrs. E. S. Forbes..... | 1,050 00 | |
| 280 | K—57 | Supervisory Mining Engineer's Office..... | 47,704 04 | |
| 452 | K—58 | Surveys, Roseau River Watershed..... | 4,275 10 | |
| 452 | K—59 | Grant to Canadian Forestry Association..... | 2,000 00 | |
| | | | | 2,626,744 23 |
| | | UNEMPLOYMENT RELIEF — SECOURS AUX CHÔMEURS | | |
| Statute | K—60 | Unemployment and Farm Relief Act, 1931..... | | 876,125 73 |
| | | MISCELLANEOUS — DIVERS | | |
| 322 | K—59 | Grant to Mrs. E. B. Hutcheson..... | 1,200 00 | |
| 465 | K—59 | Grant to John Thomas (Jack) Miner..... | 2,500 00 | |
| 470 | K—59 | Grant to Estate of the late Miss F. V. Bridgman.... | 2,028 65 | |
| 476 | K—59 | Grant to W. B. Gray..... | 600 00 | |
| Statute | K—59 | Gratuities, Chapter 22, Sec. 56, R.S.C. 1927..... | 3,820 00 | |
| | | | | 10,148 65 |
| | | MISCELLANEOUS CHARGES PAID FROM CONSOLIDATED FUND<br>DÉPENSES DIVERSES SOLDÉES À MÊME LE FONDS CONSOLIDÉ | | |
| Statute | K—60 | Seed Grain and Relief Account—Amounts written off by Interior Dept. during 1931-32 on authority of Chap. 51, 17, Geo. V. Sec. 1..... | | 346,797 74 |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds consolidé..... (Page 8) | | 5,870,637 09 |

**INTERIOR DEPARTMENT**–Conc. — **MINISTÈRE DE L'INTÉRIEUR**–Fin

*Details in Part K, Volume II — Détail, partie K, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | Amount — Montant |
|---|---|---|---|
| | | **EXPENDITURE**–*Conc.* — **DÉPENSES**–*Fin* | |
| | | OPEN ACCOUNTS — COMPTES SPÉCIAUX | |
| | Vol. I | | |
| | 199 | School Lands Funds, Alberta, Manitoba, Saskatchewan<br>Fonds de terres d'école, Alberta, Manitoba, Saskatchewan | |
| | 200 | Seed Grain and Relief Advances<br>Avances pour grains de semences et secours | |
| | | MISCELLANEOUS STATEMENTS — ÉTATS DIVERS | |
| | 254 | Yukon Territory—Comparative Statement of Revenue and Expenditure of the Federal Departments in the Yukon Territory.....<br>Territoire du Yukon—État comparatif des revenus et des dépenses des ministères dans le Territoire du Yukon | |
| | | Yukon Territorial Government<br>Gouvernement du Territoire du Yukon | |
| | 255 | Yukon Consolidated Revenue Fund<br>Fonds du Revenu consolidé du Yukon | |
| | 255 | Summary of Grants and Expenditure<br>Sommaire des crédits et des dépenses | |
| | 256 | Comparative Statement of Revenue and Expenditure<br>Tableau comparatif des revenus et des dépenses | |
| | 257 | Liquor Account — Compte des liqueurs | |
| | 258 | Comparative Profit and Loss Statement for five years compiled from the printed reports of the Yukon Territorial Treasurer—<br>État comparatif des profits et pertes, établi pour les cinq dernières années d'après les rapports imprimés du trésorier du Territoire du Yukon | |

## JUSTICE DEPARTMENT — MINISTÈRE DE LA JUSTICE

*Details in Part L, Volume II — Détail, partie L, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | | Amount — Montant |
|---|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | | |
| | L— 2 | Penitentiaries — Pénitenciers | | $ 166,111 39 | |
| | L— 3 | Casual Revenue | | 22,725 90 | |
| | L— 3 | Fines and Forfeitures | | 453 15 | |
| | L— 3 | Premiums, Discount and Exchange | | 21 54 | |
| | | Total Revenue — Total des revenus | | (Page 115) | $ 189,311 98 |
| | | **EXPENDITURE — DÉPENSES** | | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | | |
| 81,390 | L— 5 | Salaries — Traitements | | | |
| | | Minister — Ministre (Under Statute) | | 10,000 00 | |
| | | Solicitor General — Procureur général (Under Statute) | | 11,951 57 | |
| | | Deputy Minister — Sous-ministre | $ 10,000 00 | | |
| | | Assistant Deputy Minister | 1,033 33 | | |
| | | Staff | 177,201 00 | | |
| | | | 188,234 33 | | |
| | L— 5 | Staff—Supreme Court of Canada | 48,400 00 | | |
| | | Staff—Exchequer Court of Canada | 20,401 67 | | |
| | | | | 257,036 00 | |
| 81 | L— 5 | Contingencies — Dépenses contingentes | | | |
| | | Salaries | 13,825 42 | | |
| | | Miscellaneous | 26,170 70 | | |
| | | | | 39,996 12 | |
| | | | | | 318,983 69 |
| | | ADMINISTRATION OF JUSTICE<br>ADMINISTRATION DE LA JUSTICE | | | |
| 98 | L— 6 | Miscellaneous Expenditure | 10,179 53 | | |
| | | Remuneration of M. M. McClement | 2,000 00 | | |
| | | Pension, late Judge Iddington | 2,558 33 | | |
| | | | | 14,737 86 | |
| | | Supreme Court of Canada | | | |
| Statute | L— 6 | Salaries of Judges | 82,290 32 | | |
| 99 | L— 6 | Law books and books of reference for library | 6,863 82 | | |
| 99 | L— 6 | Contingencies | 3,822 20 | | |
| 99 | L— 6 | Printing, binding and distributing Court Reports | 8,000 00 | | |
| 99 | L— 6 | Gratuity, E. R. Cameron | 1,500 00 | | |
| | | | | 102,476 34 | |
| | | Exchequer Court of Canada | | | |
| Statute | L— 7 | Salaries of judges | 23,214 52 | | |
| Statute | L— 7 | Travel of Admiralty Court judge | 260 00 | | |
| 100 | L— 7 | Contingencies | 8,357 86 | | |
| 100 | L— 7 | Printing, binding and distributing Court Reports | 3,000 00 | | |
| | | | | 34,832 38 | |
| | | Yukon Territory— | | | |
| Statute | L— 7 | Salary of Judge | 9,000 00 | | |
| 101,299* | L— 7 | Miscellaneous | 9,950 44 | | |
| | | | | 18,950 44 | |

* Supplementary estimates — Crédits supplémentaires.

## JUSTICE DEPARTMENT–Conc. — MINISTÈRE DE LA JUSTICE–Fin

*Details in Part L, Volume II — Détail, partie L, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | | Amount — Montant |
|---|---|---|---|---|---|
| | | **EXPENDITURE–*Conc.* — DÉPENSES–*Fin*** | | | |
| | | ADMINISTRATION OF JUSTICE–*Conc.*<br>ADMINISTRATION DE LA JUSTICE–*Fin* | | | |
| Statute | L— 8 | Ontario, salaries of judges | $ 511,573 77 | | |
| " | L— 8 | Ontario, travel of judges | 49,360 57 | | |
| " | L— 9 | Quebec, salaries of judges | 463,000 00 | | |
| " | L— 9 | Quebec, travel of judges | 35,020 22 | | |
| " | L— 9 | Nova Scotia, salaries of judges | 96,166 00 | | |
| " | L— 9 | Nova Scotia, travel of judges | 7,003 65 | | |
| " | L—10 | New Brunswick, salaries of judges | 93,969 69 | | |
| " | L—10 | New Brunswick, travel of judges | 10,443 04 | | |
| " | L—10 | Manitoba, salaries of judges | 143,231 44 | | |
| " | L—10 | Manitoba, travel of judges | 8,094 65 | | |
| " | L—11 | British Columbia, salaries of judges | 171,083 33 | | |
| " | L—11 | British Columbia, travel of judges | 23,049 64 | | |
| " | L—11 | Prince Edward Island, salaries of judges | 43,000 00 | | |
| " | L—11 | Prince Edward Island, travel of judges | 808 00 | | |
| " | L—11 | Saskatchewan, salaries of judges | 196,607 45 | | |
| " | L—11 | Saskatchewan, travel of judges | 21,066 35 | | |
| " | L—12 | Alberta, salaries of judges | 148,384 37 | | |
| " | L—12 | Alberta, travel of judges | 29,447 90 | | |
| | | | | $2,051,310 07 | |
| | | | | | $ 2,222,307 09 |
| | | PENITENTIARIES — PÉNITENCIERS | | | |
| 102 | L—13 | Kingston | | 516,322 13 | |
| 102 | L—14 | St. Vincent de Paul | | 563,568 66 | |
| 102 | L—15 | Dorchester | | 309,025 19 | |
| 102 | L—15 | Manitoba | | 322,415 02 | |
| 102 | L—16 | British Columbia | | 259,445 39 | |
| 102 | L—17 | Saskatchewan | | 444,611 06 | |
| 102 | L—18 | Preferred Class, Ont. | | 264,660 47 | |
| 102,394 | L—18 | General | | 50,627 66 | |
| 338* | L—19 | Preferred Class, Que. | | 6,200 00 | |
| | | | | | 2,736,875 58 |
| | | MISCELLANEOUS — DIVERS | | | |
| 323 | L—19 | Administration of the Bankruptcy Act | | 222 44 | |
| 324,462 | L—19 | Litigated matters | | 13,197 84 | |
| 325 | L—19 | Canadian Law Library, London, Eng. | | 421 88 | |
| Statute | L—19 | Gratuities, Chapter 22, Sec. 56, R.S.C., 1927 | | 4,896 66 | |
| | | | | | 18,738 82 |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds consolidé (Page 8) | | | 5,296,905 18 |

* 1930–31. Appropriation transferred by Order in Council to 1931–32.

## LABOUR DEPARTMENT — MINISTÈRE DU TRAVAIL

*Details in Part M, Volume II — Détail, partie M, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | |
| | M— 2 | Casual Revenue — Revenu casuel.....(Page 115) | | $ 1,030 02 |
| | | **EXPENDITURE — DÉPENSES** | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | |
| 82 | M— 4 | Salaries — Traitements | | |
| | | Ministers — Ministres (Under Statute)..... | $ 10,000 00 | |
| | | Deputy Minister — Sous-Ministre..... | $ 9,000 00 | |
| | | Assistant Deputy Minister..... | 5,220 00 | |
| | | Staff..... | 232,733 35 | |
| | | | 246,953 35 | |
| | | | 256,953 35 | |
| 82 | M— 5 | Contingencies — Dépenses contingentes | | |
| | | Salaries — Traitements..... | 4,410 00 | |
| | | Miscellaneous — Divers..... | 24,063 83 | |
| | | | 28,473 83 | |
| | | | | 285,427 18 |
| | | LABOUR — TRAVAIL | | |
| 252 | M— 5 | Annuities Administration..... | 75,000 00 | |
| 253 | M— 5 | Combines Investigation Act..... | 21,925 04 | |
| 254 | M— 6 | Conciliation and Labour Act..... | 50,000 00 | |
| 255 | M— 6 | Employment Offices, Administration..... | 12,783 30 | |
| 256 | M— 7 | Fair Wages and Inspection..... | 8,660 79 | |
| 257 | M— 7 | Industrial Disputes Investigation Act..... | 10,246 65 | |
| 258 | M— 7 | International Labour Conference..... | 5,858 81 | |
| 259 | M— 8 | Administration, Old Age Pensions..... | 3,968 52 | |
| 260 | M— 8 | Technical Education Act, Administration, Miscellaneous and Unforeseen..... | 4,061 59 | |
| Statute | M— 8 | Employment Office, Co-ordination Act..... | 150,000 00 | |
| Statute | M— 8 | Technical Education in Canada..... | 282,938 47 | |
| Statute | M— 9 | Old Age Pensions, Chapters 156, R.S.C. 1927, and 42, 21-22 Geo. V..... | 10,032,409 87 | |
| | | | | 10,657,853 04 |
| | | UNEMPLOYMENT RELIEF — SECOURS AUX CHÔMEURS | | |
| Statute | M— 9 | Unemployment Relief Act, 1930..... | 13,189,843 66 | |
| Statute | M—10 | Unemployment and Farm Relief Act, 1931 and Continuance Act, 1932..... | 21,935,588 43 | |
| | | | | 35,125,432 09 |
| | | MISCELLANEOUS — DIVERS | | |
| 472 | M—11 | Grant to Annual Convention of the American Federation of Labour, held at Vancouver..... | 2,500 00 | |
| 319 | M—11 | Unforeseen Expenses..... | 4,721 29 | 7,221 29 |
| | | MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND<br>DÉPENSES DIVERSES SOLDÉES A MEME LE FONDS CONSOLIDÉ | | |
| | M—11 | Government Annuities, to maintain reserve year ended March 31, 1931..... | | 261,939 35 |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds consolidé.....(Page 8) | | 46,337,872 95 |
| | | OPEN ACCOUNT — COMPTE SPÉCIAL | | |
| | Vol. I | | | |
| 200 | | Government Annuities Fund<br>Fonds des rentes viagères de l'État | | |

## LEGISLATION — LÉGISLATION

*Details in Part N, Volume II — Détail, partie N, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | | Amount — Montant |
|---|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | | |
| | N— 2 | Casual Revenue — Revenu casuel | | $ 14,185 73 | |
| | N— 2 | Fines and Forfeitures | | 200 00 | |
| | | Total Revenue — Total des revenus | | (Page 115) | $ 14,385 73 |
| | | **EXPENDITURE — DÉPENSES** | | | |
| | | LEGISLATION — LÉGISLATION | | | |
| | | The Senate — Sénat | | | |
| | N— 5 | Salary of the Speaker (Under Statute) | | 6,000 00 | |
| *300,395,103 | N— 5 | Salaries and Contingent Expenses— | | | |
| | | Clerk of the Senate | $ 6,000 00 | | |
| | | Staff | 71,280 00 | | |
| | | | 77,280 00 | | |
| | | Miscellaneous | 119,023 47 | | |
| | | | | 196,303 47 | |
| Statute | N— 6 | Indemnity and Transportation | | 442,817 40 | |
| 395 | N— 7 | Full Sessional Indemnity for the Session of 1931 to Members of the Senate for days lost through absence caused by illness, etc | | 4,475 00 | |
| | | | | | 649,595 87 |
| | | House of Commons — Chambre des communes | | | |
| 104 | N— 5 | Salaries — Traitements | | | |
| | | Speaker — Président (Under Statute) | | 6,000 00 | |
| | | Deputy Speaker (Under Statute) | | 4,000 00 | |
| | | Clerk of the House of Commons | 7,500 00 | | |
| | | Staff | 239,521 90 | | |
| | | | | 247,021 90 | |
| | | | | 257,021 90 | |
| *301,396,104 | N— 8 | Expenses of Committees, clerical assistance, etc | | 176,070 38 | |
| *302,396,104 | N— 9 | Contingencies | | 48,312 98 | |
| 104 | N— 9 | To provide for a Refund to the Bell Telephone Company of Canada of a duplicate payment of Private Bill Fees | | 15,000 00 | |
| *303, 104 | N— 9 | Publishing Debates | | 75,200 00 | |
| *304, 396,104 | N— 9 | Estimates of Sergeant-at-Arms | | 233,041 02 | |
| Statute | N—10 | Indemnity to Members and Transportation, including additional indemnity to the Leader of the Opposition | | 1,165,806 10 | |
| 396 | N—13 | Full Sessional Indemnity to Members of the House of Commons for days lost through absence caused by illness, etc | | 8,775 00 | |
| 396 | N—13 | Preparation of the General Index to the Journals of the House of Commons | | 2,000 00 | |
| | | | | | 1,981,227 38 |
| | | Library of Parliament — Bibliothèque du Parlement | | | |
| 105 | N— 5 | Salaries — Traitements | | | |
| | | Joint Librarians | 12,000 00 | | |
| | | Staff | 37,230 00 | | |
| | | | | 49,230 00 | |

## LEGISLATION-Conc. — LÉGISLATION-Fin

*Details in Part N, Volume II — Détail, partie N, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | | Amount — Montant |
|---|---|---|---|---|---|
| | | **EXPENDITURE-*Conc.* — DÉPENSES-*Fin*** | | | |
| | | LEGISLATION-*Conc.* — LÉGISLATION-*Fin* | | | |
| | | Library of Parliament-*Conc.* — Bibliothèque du Parlement-*Fin* | | | |
| 105 | N—13 | Books for the General Library, including binding | $ 18,139 67 | | |
| 105 | N—13 | Books for the Library of American History | 958 14 | | |
| 105 | N—13 | Contingencies | 11,979 98 | | |
| 105 | N—13 | Cost of Printing Reports | 874 66 | | |
| | | | | $ 31,952 45 | |
| | | | | | $ 81,182 45 |
| | | General — En général | | | |
| *305, 106 | N—14 | Printing, Printing Paper and Binding | | | 78,700 00 |
| Statute | N—14 | Elections | | | 126,177 55 |
| | | | | | *2,916,883 25* |
| | | MISCELLANEOUS — DIVERS | | | |
| | | Chief Electoral Officer | | | |
| | N— 5 | Salary (Under Statute) | 6,000 00 | | |
| 334 | N—17 | Salaries and Contingencies of Office | 12,453 66 | | |
| | | | | 18,453 66 | |
| Statute | N—17 | Gratuities, Chapter 22, Sec. 56, R.S.C. 1927 | | 1,656 25 | |
| | | | | | 20,109 91 |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds consolidé (Page 8) | | | 2,936,993 16 |

*Supplementary Estimates — Crédits supplémentaires.

## MARINE DEPARTMENT — MINISTÈRE DE LA MARINE

*Details in Part O, Volume II — Détail, partie O, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | |
| | | General Revenue — Revenu général | | |
| | O— 2 | Steamboat Inspection | $ 113,231 52 | |
| | O— 2 | Wharves and Piers | 78,673 79 | |
| | | | | $ 191,905 31 |
| | O— 2 | Casual Revenue | | 674,784 94 |
| | O— 3 | Fines and Forfeitures | | 6,457 55 |
| | O— 3 | Premium, Discount and Exchange | | 48 04 |
| | | Total Revenue — Total des revenus (Page 115) | | 873,195 84 |
| | | **EXPENDITURE — DÉPENSES** | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | |
| 83 | O— 4 | Salaries — Traitements | | |
| | | Minister — Ministre (Under Statute) | 10,000 00 | |
| | | Deputy Minister — Sous-ministre $ 7,499 97 | | |
| | | Assistant Deputy Minister 5,220 00 | | |
| | | Staff 389,018 15 | | |
| | | | 401,738 12 | |
| | | | 411,738 12 | |
| 83 | O— 6 | Contingencies — Dépenses contingentes | | |
| | | Salaries 18,366 29 | | |
| | | Miscellaneous 48,961 86 | | |
| | | | 67,328 15 | 479,066 27 |
| | | OCEAN AND RIVER SERVICE<br>SERVICES OCÉANIQUES ET FLUVIAUX | | |
| 212 | O— 7 | Maintenance and repairs to Dominion Steamers and Icebreakers | 1,505,849 64 | |
| 213 | O—17 | Miscellaneous Services relating to Navigation and Shipping | 39,432 73 | |
| 214 | O—19 | Reimbursement of the British Board of Trade for expenditure incurred in the relief of distressed Canadian seamen | 222 02 | |
| 215 | O—19 | Subsidies for wrecking plants—Quebec and British Columbia | 70,000 00 | |
| 216 | O—19 | Miscellaneous and unforeseen expenses | 6,919 13 | |
| 217 | O—19 | Life Saving Service | 57,534 65 | |
| 218 | O—20 | Hydrographic and Tidal and Current Surveys | 494,051 05 | |
| 485 | O—24 | Construction of a new steamer for Hydrographic Surveys | 514,258 88 | |
| 219, 432 | O—24 | Radiotelegraph Service | 649,355 88 | |
| 220 | O—26 | Radio Service, etc | 216,906 12 | |
| 389, 431 | O—27 | Construction of an Icebreaker for the Hudson Strait | 31,985 16 | |
| 433 | O—27 | Compassionate allowance to L. Larson | 500 00 | |
| 434 | O—27 | Expenses of a reference as to the jurisdiction of Parliament to regulate and control radio communication | 20,481 16 | |
| 435 | O—27 | Construction of a tug and fire boat for service in the Harbour of Quebec | 23,331 96 | |
| | | | | 3,630,828 38 |

## MARINE DEPARTMENT–Con. — MINISTÈRE DE LA MARINE–Suite

*Details in Part O, Volume II — Détail, partie O, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **EXPENDITURE–*Con.* — DÉPENSES–*Suite*** | | |
| | | LIGHTHOUSE AND COAST SERVICE<br>PHARES ET SERVICES CÔTIERS | | |
| 223 | O—27 | Agencies, rents and contingencies | $ 225,015 99 | |
| 224 | O—30 | Construction, Maintenance and Supervision of Aids to Navigation, including Salaries and Allowances to Lightkeepers | 2,039,566 20 | |
| 225 | O—46 | Compassionate allowance to J. Davidson, etc | 500 00 | |
| 226 | O—46 | Marine Signal Service | 105,474 02 | |
| 227 | O—46 | Administration of Pilotage | 158,080 10 | |
| 228, 441 | O—48 | Maintenance and repairs to wharves | 9,992 61 | |
| 229 | O—49 | Breaking ice in Thunder Bay, Lake Superior, etc | 44,000 00 | |
| 230 | O—49 | Pensions to Pilots | 7,520 13 | |
| 437 | O—49 | Repayment to the Province of British Columbia of amounts collected for leases, etc | 744 00 | |
| 438 | O—49 | Compassionate allowance—repayment to the Workmen's Compensation Board of British Columbia for medical aid rendered to the late E. J. Brown | 60 00 | |
| 439 | O—50 | Compassionate allowance—repayment to the Workmen's Compensation Board of British Columbia *re* continuation of a pension of $35 per month to the widow of the late E. J. McCoskrie, etc | 420 00 | |
| 440 | O—50 | Expenses incurred by the Pacific (Coyle) Navigation Co. for icebreaking in the North Fraser river in 1928-29 | 2,656 00 | |
| 442 | O—50 | Compassionate allowance to D. Bilodeau, etc | 326 60 | |
| | | | | $ 2,594,355 65 |
| | | SCIENTIFIC INSTITUTIONS<br>INSTITUTIONS SCIENTIFIQUES | | |
| 235, 443 | O—50 | Meteorological Service | | 401,592 05 |
| | | STEAMBOAT INSPECTION<br>INSPECTION DES BATEAUX À VAPEUR | | |
| 236 | O—52 | Steamboat Inspection Service | | 143,394 24 |
| | | MISCELLANEOUS — DIVERS | | |
| 327 | O—53 | Repayment to James Cooper Keith of money paid by him for the rental of water lot, etc | 960 00 | |
| 461 | O—53 | Expenses incurred in connection with the investigation *re* Halifax Harbour | 7,653 95 | |
| Statute | O—53 | Gratuities, Chapter 22, Sec. 56 R.S.C. 1927 | 4,214 13 | 12,828 08 |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds consolidé | | 7,262,064 67 |
| | | CHARGEABLE TO CAPITAL — IMPUTABLES AU CAPITAL | | |
| 221, 436 | O—54 | River St. Lawrence Ship Channel, dredging, including maintenance and operation of Sorel Shipyard and cost of salvaging Dump Scow No. 27 | 4,255,538 28 | |
| 222 | O—56 | Construction of Regulating and retaining dams in the St. Lawrence River | 283,750 78 | |
| | | Total Expenditure, Capital — Total des dépenses, Capital | | 4,539,289 06 |
| | | Grand Total Expenditure<br>Total global des dépenses | (Page 8) | 11,801,353 73 |

**MARINE DEPARTMENT**-Conc. — **MINISTÈRE DE LA MARINE**-Fin

*Details in Part O, Volume II,— Détail, partie O, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | Amount — Montant |
|---|---|---|---|
| | | **CREDITS TO CAPITAL ACCOUNT**<br>**CRÉDITS AU COMPTE CAPITAL** | |
| | O—57 | Refunds of Capital Expenditure of previous years— | |
| | | Shipbuilding Program | $ 30,000 00 |
| | | River St. Lawrence Ship Channel | 14,467 96 |
| | | Sorel Shipyard | 2,102 35 |
| | | Total (Page 116) | 46,570 31 |
| | | OPEN ACCOUNTS — COMPTES SPÉCIAUX | |
| | Vol. I | | |
| 201 | | Decayed Pilots' Pension Fund, Montreal Pilotage District<br>Fonds de pension des pilotes invalides, District de Montréal | |
| 202 | | Pilotage Accounts, Halifax — Compte de pilotage, Halifax | |
| 203 | | Pilotage Accounts, St. John, N.B.<br>Compte de pilotage, St-Jean, N.-B. | |
| 204 | | Pilotage Accounts, Sydney — Compte de pilotage, Sydney | |
| 201 | | British Columbia Pilotage District ,Pension Fund<br>District de pilotage de la Colombie Britannique, Fonds de pension | |

## DEPARTMENT OF MINES — DÉPARTEMENT DES MINES

*Details in Part P, Volume II — Détail, partie P, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | | Amount — Montant |
|---|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | | |
| | P— 2 | Casual Revenue — Revenu casuel | | $ 13,902 70 | |
| | P— 2 | Fines and Forfeitures | | 205 00 | |
| | P— 2 | Premium, Discount and Exchange | | 2 87 | |
| | | Total Revenue — Total des revenus | (Page 115) | | $ 14,110 57 |
| | | **EXPENDITURE — DÉPENSES** | | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | | |
| 84 | P— 7 | Salaries — Traitements | | | |
| | | Deputy Minister — Sous-ministre | $ 10,000 00 | | |
| | | Assistant Deputy Minister | 5,220 00 | | |
| | | Staff | 594,199 80 | | |
| | | | | 609,419 80 | |
| 84 | P— 7 | Contingencies — Dépenses contingentes | | | |
| | | Salaries | 2,661 33 | | |
| | | Miscellaneous | 6,252 46 | | |
| | | | | 8,913 79 | |
| | | | | | 618,333 59 |
| | | MINES AND GEOLOGICAL SURVEY<br>MINES ET LEVÉS GÉOLOGIQUES | | | |
| 248 | P— 8 | Explosives Division, Organization and Equipment | | 8,386 52 | |
| 249 | P— 8 | Mines Branch— | | | |
| | | Investigation of Mineral Resources and Deposits | 249,197 79 | | |
| 249 | P— 9 | Publications, Purchase of Books, Miscellaneous Assistance, etc | 43,929 82 | | |
| 249 | P— 9 | Compensation to J. H. Fortune for Quarters, etc | 97 77 | | |
| | | | | 293,225 38 | |
| 444, 250 | P— 9 | Dominion of Canada Assay Office, Vancouver | | 23,929 62 | |
| | | Geological Survey | | | |
| 251 | P—11 | Explorations, Surveys, Investigations, etc | 163,507 40 | | |
| 251 | P—11 | Publications of Reports, Maps, etc | 64,444 92 | | |
| 251 | P—12 | Maintenance of Offices and Museum | 57,594 00 | | |
| 251 | P—12 | Museum Equipment | 7,242 98 | | |
| 251 | P—12 | Purchase of Specimens | 849 58 | 293,638 88 | |
| Statute | P—12 | Domestic Fuel Act of 1927—17 Geo. V, Chap. 52, 1926-27 | | 15,592 56 | |
| | | | | | 634,772 96 |
| | | MISCELLANEOUS — DIVERS | | | |
| 328 | P—12 | Grant to the Imperial Institute | | 9,733 33 | |
| 486 | P—13 | Payments in connection with movement of coal under conditions prescribed by the Governor in Council and for the cost of administration thereof | | 721,400 82 | |
| Statute | P—13 | Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C., 1927 | | 684 00 | |
| | | | | | 731,818 15 |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds consolidé | (Page 8) | | 1,984,924 70 |

## DEPARTMENT OF NATIONAL DEFENCE — MINISTÈRE DE LA DÉFENSE NATIONALE

*Details in Part Q, Volume II — Détail, partie Q, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | | Amount — Montant |
|---|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | | |
| | | General Revenue — Revenu général | | | |
| | Q— 2 | Militia Pension Act, 1901 | $ 163,229 13 | | |
| | Q— 2 | Royal Military College | 20,045 50 | | |
| | | | | $ 183,274 63 | |
| | Q— 4 | Casual Revenue — Revenu casuel | | 178,352 99 | |
| | Q— 4 | Fines and Forfeitures | | 1 95 | |
| | Q— 4 | Premium, Discount and Exchange | | 49 03 | |
| | | | | (Page 115) | $ 361,678 60 |
| | Q— 4 | Special Revenue | | (Page 116) | 224 65 |
| | | Total Revenue — Total des revenus | | | 361,903 25 |
| | | **EXPENDITURE — DÉPENSES** | | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | | |
| 85 | Q—11 | Salaries — Traitements | | | |
| | | Minister — Ministre (Under Statute) | | 10,000 00 | |
| | | Deputy Minister — Sous-ministre | 10,000 00 | | |
| | | Assistant Deputy Minister | 5,220 00 | | |
| | | Staff | 713,792 41 | | |
| | | | | 729,012 41 | |
| | | | | 739,012 41 | |
| 85 | Q—12 | Contingencies — Dépenses Contingentes | | | |
| | | Salaries | 18,915 72 | | |
| | | Miscellaneous | 27,201 31 | | |
| | | | | 46,117 03 | |
| | | | | | 785,129 44 |
| | | NATIONAL DEFENCE — DÉFENSE NATIONALE | | | |
| | | Militia Services — Milice | | | |
| 146 | Q—13 | Administration | | 301,071 20 | |
| 147 | Q—14 | Cadet Services | | 374,251 25 | |
| 148 | G—15 | Contingencies | | 24,455 21 | |
| 403, 149 | Q—16 | Engineer Services and Works | | 496,921 07 | |
| 150 | Q—18 | General Stores | | 620,223 58 | |
| 151 | Q—19 | Manufacturing Establishments | | 549,986 67 | |
| 404, 152 | Q—19 | Non-Permanent Active Militia | | 1,993,752 02 | |
| 153 | Q—34 | Permanent Force | | 4,920,362 19 | |
| 405, 154 | Q—50 | Royal Military College | | 375,234 69 | |
| 155 | Q—50 | Topographic Survey | | 44,205 85 | |
| | | | | | 9,700,463 73 |
| 156 | Q—54 | Naval Service — Marine | | | 3,043,201 19 |
| | | AIR SERVICES — AÉRONAUTIQUE | | | |
| 158 | Q—55 | Training | | 1,934,531 58 | |
| 159 | Q—55 | Civil Air Operations | | 1,938,792 07 | |
| 407, 160 | Q— 55 | Air Mail Routes | | 166,471 75 | |
| | | | | | 4,039,795 40 |
| | | General — En général | | | |
| 157 | Q—63 | Civil Pensions | | 2,390 75 | |
| 406 | Q— 63 | Compassionate grants | | 853 65 | |
| | | | | | 3,244 40 |

## DEPARTMENT OF NATIONAL DEFENCE–Conc.
## MINISTÈRE DE LA DÉFENSE NATIONALE–Fin

*Details in Part Q, Volume II — Détail, partie Q, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **EXPENDITURE–*Conc.* — DÉPENSES–*Fin*** | | |
| | | ADJUSTMENT OF WAR CLAIMS<br>AJUSTEMENT DES RÉCLAMATIONS DE GUERRE | | |
| 378 | Q—63 | Militia Services | $ 91,014 42 | |
| 378 | Q—63 | Naval Services | 308 56 | |
| | | | | $ 91,322 98 |
| | | GOVERNMENT OF THE NORTHWEST TERRITORIES<br>ADMINISTRATION DES TERRITOIRES DU NORD-OUEST | | |
| 278 | Q—64 | Radio Services, Maintenance and Operation | | 204,044 55 |
| | | MISCELLANEOUS — DIVERS | | |
| 459, 329 | Q—66 | Battlefields Memorials | 188,987 01 | |
| 330 | Q—66 | Imperial War Graves Commission | 150,991 70 | |
| 331 | Q—66 | To provide for legal expenses, etc., *re* action in connection with regulation of Aerial Navigation | 10,000 00 | |
| 332 | Q—67 | Gratuity to Alfred Dummer | 1,287 00 | |
| 333 | Q—67 | Gratuity to Desire Suetens | 2,272 50 | |
| Statute | Q—67 | Gratuities, Chapter 22, Sec. 56, R.S.C., 1927 | 892 50 | |
| | | | | 354,430 71 |
| | | UNEMPLOYMENT RELIEF — SECOURS AUX CHÔMEURS | | |
| Statute | Q—67 | Unemployment and Farm Relief Act, 1931, and Continuance Act | | 70,936 20 |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds Consolidé (Page 8) | | 18,292,568 60 |
| | | OPEN ACCOUNTS — COMPTES SPÉCIAUX | | |
| | Vol. I | | | |
| 205 | | Imperial Government Air Services<br>Gouvernement Impérial, Service de l'aéronautique | | |
| 205 | | Imperial Government Militia Services<br>Gouvernement Impérial, Service militaire | | |
| 205 | | Imperial Government, Naval Services<br>Gouvernement Impérial, Service de la Marine | | |
| 205 | | Military Estates Fund No. 1 — Successions militaires, Fonds N° 1 | | |
| 206 | | Military Estates Fund No. 2 — Successions militaires, Fonds N° 2 | | |
| 206 | | Re-afforestation of Vimy Ridge<br>Reboisement de la Crête de Vimy | | |
| 206 | | Royal Military College Cadets' Trust Fund<br>Collège militaire royal, Fonds fiduciaire des cadets | | |
| 206 | | Banque Adam, Arras, France | | |

## NATIONAL REVENUE DEPARTMENT — MINISTÈRE DU REVENU NATIONAL

*Details in Part R, Volume II — Détail, partie R, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | | Amount — Montant |
|---|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | | |
| | R— 2 | General Revenue — Revenu général | | | |
| | | Customs Duties | $104,132,677 35 | | |
| | | Excise Duties | 48,654,862 10 | | |
| | | Excise Taxes | 59,606,391 10 | | |
| | | Income Taxes | 61,254,399 80 | | |
| | | Business Profits Taxes | 3,000 00 | | |
| | | | | $273,651,330 35 | |
| | R— 2 | Casual Revenue | | 365,552 94 | |
| | R— 2 | Fines and Forfeitures | | 188,099 39 | |
| | R— 2 | Premium, Discount and Exchange | | 1,449 05 | |
| | | Total Revenue — Total des revenus | | (Page 115) | $274,206,431 73 |
| | | **EXPENDITURE — DÉPENSES** | | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | | |
| 391, 86 | R— 30 | Salaries — Traitements | | | |
| | | Minister — Ministre (Under Statute) | | 10,000 00 | |
| | | Commissioner of Customs | 12,000 00 | | |
| | | Commissioner of Excise | 8,000 00 | | |
| | | Assistant Commissioner of Customs | 5,880 00 | | |
| | | Staff | 699,930 97 | | |
| | | | | 725,810 97 | |
| | | | | 735,810 97 | |
| 86 | R— 30 | Contingencies — Dépenses contingentes | | | |
| | | Salaries | 3,641 56 | | |
| | | Miscellaneous | 26,601 01 | | |
| | | | | 30,242 57 | |
| | | | | | 766,053 54 |
| | | NATIONAL REVENUE — REVENU NATIONAL | | | |
| 354 | R— 31 | Salaries and contingent expenses of the several ports in the Dominion, etc | | 7,464,236 99 | |
| 354 | R—102 | Salaries and travelling expenses of Inspectors of ports and of other officers on inspection and in connection with the Board of Customs, etc | | 1,170,656 79 | |
| 354 | R—107 | Miscellaneous—Printing and Stationery, etc | | 593,718 75 | |
| 477, 354 | R—107 | Maintenance of Revenue Cruisers and for Preventive Service, etc | | 1,643,667 92 | |
| 354 | R—118 | Payments to Department of Justice for Secret Preventive Service | | 40,017 28 | |
| 477, 354 | R—119 | Administration of the Income War Tax Act | | 2,131,211 06 | |
| Statute | R—130 | Gratuities in lieu of leave on retirement, 18-19 Geo. V, Chap. 37. | | 100,701 36 | |
| | | | | | 13,144,210 15 |
| | | MISCELLANEOUS — DIVERS | | | |
| Statute | R—130 | Gratuities, Chap. 22, Sec. 56, R.S.C. 1927 | | | 9,840 00 |

**NATIONAL REVENUE DEPARTMENT**–Conc. — **MINISTÈRE DU REVENU NATIONAL**–Fin

*Details in Part R, Volume II — Détail, partie R, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | Amount — Montant |
|---|---|---|---|
| | | **EXPENDITURE**–*Conc.* — **DÉPENSES**–*Fin* | |
| | | MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND<br>DÉPENSES DIVERSES SOLDÉES À MÊME LE FONDS CONSOLIDÉ | |
| | R—130 | Payment of costs, Exchequer Court Award, December 15, 1931, *re* Wm. Allan Black | $ 345 20 |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds consolidé.....(Page 8) | 13,920,448 89 |
| | | OPEN ACCOUNT — COMPTE SPÉCIAL | |
| | Vol. I 207 | Income Tax Suspense Account<br>Compte provisoire de l'impôt sur le revenu | |

## DEPARTMENT OF PENSIONS AND NATIONAL HEALTH
## MINISTÈRE DES PENSIONS ET DE L'HYGIÈNE

*Details in Part RR, Volume II — Détail, partie RR, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | | Amount — Montant |
|---|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | | |
| | | SOLDIERS' CIVIL RE-ESTABLISHMENT<br>RÉTABLISSEMENT DES SOLDATS DANS LA VIE CIVILE | | | |
| | RR— 2 | Casual Revenue | | | |
| | | Sundries | $ 135,155 96 | | |
| | | Pensions | 51,588 58 | | |
| | RR— 2 | Premium, Discount and Exchange | 37 85 | | |
| | | | | $ 186,782 39 | |
| | | HEALTH — HYGIÈNE | | | |
| | RR— 3 | Sick Mariners' Fund | 184,485 47 | | |
| | RR— 3 | Casual Revenue | 30,709 77 | | |
| | RR— 3 | Fines and Forfeitures | 7,469 29 | | |
| | RR— 3 | Premium, Discount and Exchange | 21 95 | | |
| | | | | 222,686 48 | |
| | | Total Revenue — Total des revenus | | (Page 115) | $ 409 468 87 |
| | | **EXPENDITURE — DÉPENSES** | | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | | |
| 88 | RR— 5 | Salaries — Traitements | | | |
| | | Minister — Ministre (under Statute) | | 10,000 00 | |
| | | Deputy Minister — Sous-ministre | 9,000 00 | | |
| | | Staff-Health | 198,560 22 | | |
| | | | | 207,560 22 | |
| 88 | RR— 6 | Contingencies — Dépenses contingentes | | | |
| | | Salaries | 7,796 91 | | |
| | | Miscellaneous | 46,911 99 | | |
| | | | | 54,708 90 | |
| | | | | | 272,269 12 |
| | | PENSIONS | | | |
| 141 | RR— 6 | Militia men on active service and Northwest Rebellion, 1885 | | 23,166 62 | |
| 142 | RR— 6 | Civil Flying | | 276 00 | |
| 143 | RR— 7 | European War and Active Militia | | 46,794,939 58 | |
| 144, 402 | RR—10 | Salaries and Contingent Expenses of the Board of Pension Commissioners for Canada | | 462,234 95 | |
| Statute | RR— 7 | Board of Pension Commissioners—Salaries | | 17,032 26 | |
| Statute | RR— 7 | Militia Pensions Act, 1901 | | 950,888 20 | |
| | | | | | 48,248,537 61 |
| | | SOLDIERS CIVIL RE-ESTABLISHMENT<br>RÉTABLISSEMENT DES SOLDATS DANS LA VIE CIVILE | | | |
| 281 | RR—14 | Care of Patients | | 2,251,151 27 | |
| 282 | RR—26 | Salaries—Administrative, Insurance, Hospitals and Clinics | | 3,260,576 02 | |
| 283 | RR—26 | Compensation—Pay and allowances | | 1,885,806 68 | |
| 284, 307, 453 | RR—26 | Unemployment Relief | | 2,082,052 10 | |
| 285 | RR—28 | Operating Expenses and Working Capital | | 407,099 55 | |
| 286 | RR—28 | Employers' Liability Compensation | | 49,971 52 | |
| 287 | RR—29 | Sheltered Employment | | 23,046 41 | |

## DEPARTMENT OF PENSIONS AND NATIONAL HEALTH–Conc.
## MINISTÈRE DES PENSIONS ET DE L'HYGIÈNE–Fin

*Details in Part RR, Volume II — Détail, partie RR, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **EXPENDITURE–*Conc.* — DÉPENSES–*Fin*** | | |
| | | SOLDIERS' CIVIL RE-ESTABLISHMENT–*Conc.* RÉTABLISSEMENT DES SOLDATS DANS LA VIE CIVILE–*Fin* | | |
| 288 | RR—29 | Canadian Legion British Empire Service League | $ 10,000 00 | |
| 289 | RR—30 | Last Post Fund | 40,000 00 | |
| 290, 454 | RR—30 | Pensions Tribunal | 65,961 82 | |
| 291 | RR—30 | Appeal Court | 23,209 68 | |
| 292 | RR—30 | War Veterans' Allowances | 1,039,551 25 | |
| 293 | RR—30 | War Veterans' Allowance Committee | 16,000 00 | |
| | | | | $11,154,426 30 |
| | | HEALTH — HYGIÈNE | | |
| 294 | RR—31 | Administration of the Acts respecting Food and Drugs | 147,770 49 | |
| 295 | RR—31 | Public Health Engineering | 24,669 21 | |
| 296 | RR—34 | Marine Hospitals | 208,845 90 | |
| 297 | RR—35 | Quarantine | 208,656 49 | |
| 298 | RR—37 | Immigration Medical Inspection | 178,947 13 | |
| 299 | RR—37 | Venereal Diseases | 99,434 02 | |
| | | | | 868,323 24 |
| | | MISCELLANEOUS — DIVERS | | |
| 335 | RR—37 | Canadian Council on Child Welfare | 10,000 00 | |
| 366 | RR—37 | Canadian National Institute for the Blind | 20,000 00 | |
| 337 | RR—37 | Canadian Tuberculosis Association | 25,000 00 | |
| 338 | RR—37 | Canadian National Committee for Mental Hygiene | 20,000 00 | |
| 339 | RR—37 | Victorian Order of Nurses | 10,000 00 | |
| 340 | RR—37 | Canadian Branch of the St. John Ambulance Association | 5,000 00 | |
| 456 | RR—37 | Montreal Committee of the American Public Health Association | 2,500 00 | |
| 457 | RR—37 | Canadian Red Cross Society | 10,000 00 | |
| 458 | RR—37 | To reimburse Messrs. John Penny and Sons, Ltd., for expenditures made on behalf of three shipwrecked mariners | 479 00 | |
| Statute | RR—37 | Gratuities, Chapter 22, Sec. 56, R.S.C. 1927 | | |
| | | Soldiers' Civil Re-establishment | $ 2,330 00 | |
| | | Health | 330 00 | |
| | | | 2,660 00 | |
| | | | | 105,639 00 |
| | | Total Expenditure, Consolidated Fund | | |
| | | Total des dépenses, Fonds consolidé | (Page 8) | 60,649 195 27 |
| | | OPEN ACCOUNTS — COMPTES SPÉCIAUX | | |
| | Vol I | | | |
| | 207 | Board of Pension Commissioners Special Account, Mennonite Fund<br>Compte spécial de la Commission des pensions, Fonds des Mennonites | | |
| | 207 | Returned Soldiers' Insurance Fund<br>Fonds d'assurance des anciens combattants | | |
| | 208 | Pensions and National Health Fund No. 1,<br>Pensions et Hygiène, Fonds N° 1 | | |
| | 208 | Pensions and National Health, Funds No. 3<br>Pensions et Hygiène, Fonds N° 3 | | |

## POST OFFICE DEPARTMENT — MINISTÈRE DES POSTES

*Details in Part S, Volume II — Détail, partie S, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | | Amount — Montant |
|---|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | | |
| | S— 2 | Net Postal Revenue — Revenu net des Postes | | $ 32,234,945 83 | |
| | S— 3 | Casual Revenue | | 9,759 34 | |
| | S— 3 | Fines and Forfeitures | | 486 50 | |
| | | Total Revenue — Total des revenus (Page 115) | | | $32,245,191 67 |
| | | **EXPENDITURE — DÉPENSES** | | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | | |
| 89 | S—15 | Salaries — Traitements | | | |
| | | Minister — Ministre (Under Statute) | | 10,000 00 | |
| | | Deputy Minister — Sous-ministre | $ 10,000 00 | | |
| | | Assistant Deputy Minister | 6,000 00 | | |
| | | Staff | 1,397,622 78 | | |
| | | | | 1,413,622 78 | |
| | | | | 1,423,622 78 | |
| 89 | S—15 | Contingencies — Dépenses contingentes | | | |
| | | Salaries | 69,036 33 | | |
| | | Miscellaneous | 83,528 42 | | |
| | | | | 152,564 75 | |
| | | | | | 1,576,187 53 |
| | | POST OFFICE — POSTES | | | |
| 358 | S—16 | Salaries and Allowances | | | |
| | | Postal Districts | 3,892,308 47 | | |
| | | City Post Offices | 14,102,767 81 | | |
| | | | | 17,995,076 28 | |
| 358 | S—16 | Mail Service | | | |
| | | Railways | 7,161,433 89 | | |
| | | Water | 256,990 28 | | |
| | | Air | 1,002,604 83 | | |
| | | Ordinary Land Conveyance | 6,532,084 06 | | |
| | | Mail bags, locks and repairs | 128,492 10 | | |
| | | | | 15,081,605 16 | |
| 358 | S—16 | Miscellaneous | | | |
| | | Postal Districts, Contingencies | 94,517 93 | | |
| | | City Post Offices, Contingencies | 31,023 01 | | |
| | | Equipment and Supply | 761,584 26 | | |
| | | General Account | 346,440 60 | | |
| | | | | 1,233,565 80 | |
| 358 | S—16 | Yukon Territory | | 138,739 14 | |
| | | | | | 34,448,986 38 |
| | | MISCELLANEOUS — DIVERS | | | |
| 349 | S—35 | Payment to the Quebec Central Railway of the amount of their earnings for Mail Service, over deducted on account of interest on subsidies | | 9,311 09 | |
| Statute | S—35 | Gratuities, Chapter 22, Sec. 56, R.S.C. 1927 | | 17,723 33 | |
| | | | | | 27,034 42 |
| | | Total Expenditure, Consolidated Fund Total des dépenses, Fonds consolidé (Page 8) | | | 36,052,208 33 |

**POST OFFICE DEPARTMENT**–Conc. — **MINISTÈRE DES POSTES**–Fin

*Details in Part S, Volume II — Détail, partie S, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | Amount — Montant |
|---|---|---|---|
| | | **EXPENDITURE**–*Conc.* — **DÉPENSES**–*Fin* | |
| | | OPEN ACCOUNT — COMPTE SPÉCIAL | |
| | Vol. I 208 | Guarantee Fund, Departmental Trust Account administered by Postmaster General<br>Fonds de garantie, Compte fiduciaire du Ministère, administré par le Ministre des Postes. | |

## PRIME MINISTER'S OFFICE — BUREAU DU PREMIER MINISTRE

*Details in Part SS, Volume II — Détail, partie SS, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **EXPENDITURE — DÉPENSES** | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | |
| 87 | SS— 2 | Salaries — Traitements | | |
| | | Prime Minister — Premier Ministre (Under Statute) | $ 15,000 00 | |
| | | Staff | 22,642 87 | |
| | | Total Expenditure, Consolidated Fund | | |
| | | Total des dépenses, Fonds consolidé (Page 8) | | $ 37,642 87 |

## PUBLIC PRINTING AND STATIONERY DEPARTMENT
## IMPRIMERIE ET PAPETERIE DE L'ÉTAT

*Details in Part T, Volume II — Détail, partie T, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | |
| | T— 2 | Canada Gazette — Gazette du Canada | $ 73,589 82 | |
| | T— 3 | Casual Revenue | 117,660 77 | |
| | T— 3 | Premium, Discount and Exchange | 88 41 | |
| | | Total Revenue — Total des revenus (Page 115) | | $ 191,339 00 |
| | | **EXPENDITURE — DÉPENSES** | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | |
| 92 | T— 6 | Salaries — Traitements | | |
| | | King's Printer — Imprimeur du Roi | 9,000 00 | |
| | | Director and Superintendent of Printing | $ 5,220 00 | |
| | | Staff | 62,195 65 | |
| | | | 67,415 65 | |
| | | | 76,415 65 | |
| 92 | T— 7 | Contingencies — Dépenses contingentes | | |
| | | Miscellaneous | 10,293 56 | |
| | | | | 86,709 21 |
| | | PUBLIC PRINTING AND STATIONERY<br>IMPRIMERIE ET PAPETERIE DE L'ÉTAT | | |
| 261 | T— 7 | Printing, Binding, etc., the Annual Statutes | 10,731 68 | |
| 262 | T— 7 | Canada Gazette | 29,925 80 | |
| 263 | T— 7 | Plant—Repairs and Renewals | 24,454 40 | |
| 264, 445 | T— 7 | Plant—New | 39,341 43 | |
| 265 | T— 8 | Distribution of Parliamentary Documents | 49,324 29 | |
| 266, 306 | T— 8 | Printing and binding Government publications for sale and distribution | 47,249 67 | |
| | | | | 201,027 27 |
| | | MISCELLANEOUS — DIVERS | | |
| Statute | T— 8 | Gratuities, Chapter 22, Sec. 56, R.S.C. 1927 | | 1,586 67 |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds consolidé (Page 8) | | 289,323 15 |
| | | OPEN ACCOUNTS — COMPTES SPÉCIAUX | | |
| | Vol. I | | | |
| 209 | | King's Printer's Advance Account, Printing Branch<br>Imprimeur du Roi, Compte d'avances—Division de l'imprimerie | | |
| 210 | | King's Printer's Advance Account, Stationery Branch<br>Imprimeur du Roi, Compte d'avances—Division de la papeterie | | |

## PRIVY COUNCIL OFFICE — BUREAU DU CONSEIL PRIVÉ

*Details in Part U, Volume II — Détail, partie U, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **EXPENDITURE — DÉPENSES** | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | |
| 90 | U— 2 | Salaries — Traitements | | |
| | | President—Paid under Prime Minister's Office | | |
| | | Clerk of the Privy Council | $ 9,000 00 | |
| | | Assistant Clerk of the Privy Council | 4,620 00 | |
| | | Staff | 34,504 84 | |
| | | | 48,124 84 | |
| 90 | U— 3 | Contingencies — Dépenses contingentes | | |
| | | Miscellaneous | 5,132 27 | |
| | | Total Expenditure, Consolidated Fund | | |
| | | Total des dépenses, Fonds consolidé (Page 8) | | $ 53,257 11 |

## DEPARTMENT OF PUBLIC WORKS — MINISTÈRE DES TRAVAUX PUBLICS

*Details in Part V, Volume II — Détail, partie V, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | | Amount — Montant |
|---|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | | |
| | V— 2 | General Revenue | | | |
| | V— 2 | Ferry licences | $ 2,869 00 | | |
| | V— 2 | Graving docks and Repair slip | 90,267 71 | | |
| | V— 3 | Telegraph Revenue | 187,454 16 | | |
| | | | | $ 280,590 87 | |
| | V— 3 | Casual Revenue | 633,052 71 | | |
| | V— 5 | Fines and Forfeitures | 30 00 | | |
| | V— 6 | Premium, Discount and Exchange | 48 24 | | |
| | | | | 633,130 95 | |
| | | | | (Page 115) | $ 913,721 82 |
| | V— 6 | Special Revenue | | (Page 116) | 15,627 52 |
| | | Total Revenue — Total des revenus | | | 929,349 34 |
| | | **EXPENDITURE — DÉPENSES** | | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | | |
| | V— 6 | Salaries — Traitements | | | |
| Statute | | Minister — Ministre (Under Statute) | 10,000 00 | | |
| 93 | | Deputy Minister — Sous-ministre | 10,000 00 | | |
| 93 | | Asst. Deputy Minister | 4,995 00 | | |
| 93, 392 | | Staff | 664,457 22 | | |
| | | | | 689,452 22 | |
| 93 | V—10 | Contingencies — Dépenses contingentes | | | |
| | | Salaries | 14,372 26 | | |
| | | Miscellaneous | 55,496 56 | | |
| | | | | 69,868 82 | |
| | | | | | 759,321 04 |
| | | PUBLIC WORKS CHARGEABLE TO INCOME<br>TRAVAUX PUBLICS IMPUTABLES AU REVENU | | | |
| 182 | V—11 | Public Buildings — Édifices publics: | | | |
| | | Nova Scotia — Nouvelle Écosse | | | |
| | | Halifax Public Building, improvement and repairs | | 8,749 03 | |
| | | Halifax Quarantine Station, improvements, etc. | | 3,741 24 | |
| | | Halifax Rockhead Hospital, improvements, etc. | | 1,745 88 | |
| | | Halifax, repairs to buildings and wharves at R.C.N. Barracks, etc | | 29,936 07 | |
| | | Inverness Public Building, extension of sewer | | 68 70 | |
| | | Kentville Public Building, addition | | 5,697 61 | |
| | | Middleton Public Building | | 27,670 73 | |
| | | New Glasgow Public Building | | 59,993 90 | |
| | | New Waterford Public Building | | 1,138 34 | |
| | | Shubenacadie Public Building | | 18,830 24 | |
| | | Sydney Mines Public Building, improvements, etc. | | 7,981 93 | |
| | | | | | 165,553 67 |
| 183, 410 | V—11 | Public Buildings — Édifices publics: | | | |
| | | New Brunswick — Nouveau Brunswick | | | |
| | | Atholville Public Building | | 2,200 00 | |
| | | Dalhousie Public Building | | 4,562 40 | |
| | | Forest City, building for Immigration and Customs-excise | | 5,067 75 | |
| | | McAdam Public Building | | 2,223 47 | |
| | | Moncton, tractor for postal purposes | | 911 00 | |
| | | Moncton Public Building | | 856 09 | |
| | | Saint John Quarantine Station, improvements, etc. | | 2,605 57 | |
| | | | | | 18,426 28 |

**DEPARTMENT OF PUBLIC WORKS**–Con. — **MINISTÈRE DES TRAVAUX PUBLICS**–Suite

*Details in Part V, Volume II — Détail, partie V, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **EXPENDITURE**–*Con.* — **DÉPENSES**–*Suite* | | |
| | | PUBLIC WORKS CHARGEABLE TO INCOME–*Con.* TRAVAUX PUBLICS IMPUTABLES AU REVENU–*Suite* | | |
| 184 | V—12 | Public Buildings — Édifices publics | | |
| | | Maritime Provinces — Provinces maritimes | | |
| | | Improvements, repairs, etc. | | $ 42,915 19 |
| 185, 411 | V—12 | Public Buildings — Édifices publics | | |
| | | Quebec — Québec | | |
| | | Asbestos, Public Building | $ 393 09 | |
| | | Beauharnois Public Building | 1,681 87 | |
| | | Beauport Public Building | 93 16 | |
| | | Beebe, building for Immigration and Customs | 3,139 80 | |
| | | Cantic, building for Immigration and Customs | 2 25 | |
| | | Dominion Public Buildings, improvements, etc | 98,438 13 | |
| | | Grand'Mere Public Building | 2,109 52 | |
| | | Grosse Isle Quarantine Station, improvements, etc. | 4,359 86 | |
| | | Hull, Laboratory of Hygiene | 9,750 05 | |
| | | Huntingdon Public Building | 25,705 49 | |
| | | Jonquiere Public Building, addition | 5,298 64 | |
| | | Lacolle, Building for Immigration and Customs | 16 30 | |
| | | Maisonneuve Public Building | 0 80 | |
| | | Montreal, Postal station, Notre Dame de Grace | 49,921 58 | |
| | | Montreal, Postal Terminal Building | 283,493 32 | |
| | | Montreal, Stephens Building, equipment | 4,575 25 | |
| | | Quebec Citadel, Governor General's Quarters, Maintenance, etc. | 13,499 29 | |
| | | Quebec, tractor for postal purposes | 3,035 60 | |
| | | Ste. Anne de Bellevue Public Building | 8,480 31 | |
| | | St. Hyacinthe Public Building, addition, etc. | 3,501 93 | |
| | | St. Joseph d'Alma Public Building | 503 00 | |
| | | Shawinigan Falls Public Building | 2,195 78 | |
| | | Trout River, building for Customs and Immigration | 20 05 | |
| | | Victoriaville Public Building | 11,747 65 | |
| | | Ville Marie Public Building | 3,252 03 | |
| | | Westmount Armoury | 13,411 71 | |
| | | | | 548,626 46 |
| 186, 412 | V—13 | Public Buildings — Édifices publics: Ontario | | |
| | | Amherst Public Building, improvements to heating | 899 00 | |
| | | Belleville Public Building, improvements to heating | 490 00 | |
| | | Brockville Public Building, improvements, etc. | 8,156 05 | |
| | | Copper Cliff Public Building | 24,041 90 | |
| | | Dominion Public Buildings, improvements | 119,782 14 | |
| | | Fort Frances Public Building | 1,029 36 | |
| | | Fort William Public Building | 34,487 88 | |
| | | Gore Bay Public Building | 2,735 06 | |
| | | Gravenhurst Public Building | 191 31 | |
| | | Guelph Public Building | 726 07 | |
| | | Hawkesbury, alterations to fittings | 924 42 | |
| | | Keewatin Public Building | 4,913 30 | |
| | | Leamington, improvements to heating | 917 06 | |
| | | New Liskeard Public Building | 51,701 22 | |
| | | North Bay Public Building, improvements | 810 22 | |
| | | Orillia, Public Building, alterations, etc. | 4,989 00 | |
| | | Parry Sound Public Building | 10,030 48 | |
| | | Penetanguishene Public Building | 37,858 13 | |
| | | Perth Public Building | 25,197 27 | |

**DEPARTMENT OF PUBLIC WORKS**–Con. — **MINISTÈRE DES TRAVAUX PUBLICS**–Suite

*Details in Part V, Volume II — Détail, partie V, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **EXPENDITURE**–*Con.* — **DÉPENSES**–*Suite* | | |
| | | PUBLIC WORKS CHARGEABLE TO INCOME–*Con.* TRAVAUX PUBLICS IMPUTABLES AU REVENU–*Suite* | | |
| | | Public Buildings — Édifices publics: Ontario–*Conc.* — *Fin* | | |
| | | Port Arthur, addition and alteration | $ 2,531 35 | |
| | | Port Credit Public Building | 34,947 91 | |
| | | Stratford Public Building, addition | 30,184 30 | |
| | | Sturgeon Falls Public Building | 1,968 23 | |
| | | Sudbury, alterations and additions | 5,232 64 | |
| | | Sydenham Public Building | 3,081 16 | |
| | | Thorold, site for Public Building | 4,076 00 | |
| | | Timmins, improvements, fittings, etc | 4,026 44 | |
| | | Toronto Custom House | 607,964 83 | |
| | | Toronto, Postal Station A, mechanical equipment, improvements, etc | 24,471 86 | |
| | | Toronto Meteorological Building, alterations, etc.. | 868 63 | |
| | | Welland, alterations to fittings | 2,050 70 | |
| | | | | $ 1,051,283 92 |
| 187, 413 | V—14 | Public buildings — Édifices publics: Manitoba | | |
| | | Brandon, fittings, alterations, etc | 211 89 | |
| | | Deloraine Public Building | 12,516 89 | |
| | | Dominion Public Buildings, improvements, etc.... | 11,619 31 | |
| | | Neepawa, improvement to fittings | 1,201 00 | |
| | | Oak Lake Public Building | 10,170 38 | |
| | | The Pas Public Building | 3,706 33 | |
| | | Winnipeg, Postal Station A, trucks for post office.. | 3,200 00 | |
| | | Winnipeg Public Building, improvement to elevators | 2,971 91 | |
| | | | | 45,597 71 |
| 188, 414 | V—15 | Public Buildings — Édifices publics: Saskatchewan | | |
| | | Dominion Public Buildings, improvements, etc... | 19,978 69 | |
| | | Kamsack Public Building | 26,746 33 | |
| | | Lloydminster Public Building | 2,188 56 | |
| | | Lumsden Public Building | 20,766 90 | |
| | | Melville, share of cost of local improvements | 1,050 00 | |
| | | Moose Jaw, alterations and improvements | 575 00 | |
| | | Moose Jaw, tractor for postal purposes | 605 61 | |
| | | Regina Armoury, third instalment on purchase price | 31,000 00 | |
| | | Regina Public Building, addition | 8,855 79 | |
| | | Regina, Union Station Postal Building, equipment | 4,974 04 | |
| | | Saskatoon, Old P.O. Building, improvements | 12,393 05 | |
| | | Saskatoon Public Building | 29,999 16 | |
| | | | | 159,133 13 |
| 189, 415 | V—16 | Public Buildings — Édifices publics: Alberta | | |
| | | Calgary Public Building | 307,206 08 | |
| | | Delia Public Buildings, fittings, etc | 1,000 00 | |
| | | Dominion Public Buildings, improvements, etc... | 8,621 74 | |
| | | Drumheller Public Building | 59,235 04 | |
| | | Edmonton Public Building, addition | 29,535 66 | |
| | | High River Public Building | 34,103 93 | |
| | | | | 439,702 45 |
| 190, 416 | V—16 | Public Buildings — Édifices publics British Columbia — Colombie Britannique | | |
| | | Dominion Public Buildings, improvements, etc... | 35,386 12 | |
| | | Esquimalt, general repairs, etc., at R.C.N. Barracks and H.M.C. Dockyards | 10,003 00 | |
| | | Vancouver Postal Station "D", improvements | 1,197 06 | |
| | | Vancouver Public Building, interest on mortgage.. | 20,021 94 | |
| | | Vancouver, repairs to R.C.N.V.R. Headquarters. | 1,416 00 | |
| | | Vernon Public Building, improvements to heating. | 3,800 00 | |
| | | | | 71,824 12 |

## DEPARTMENT OF PUBLIC WORKS–Con. — MINISTÈRE DES TRAVAUX PUBLICS–Suite

*Details in Part V, Volume II — Détail, partie V, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **EXPENDITURE–*Con.* — DÉPENSES–*Suite*** | | |
| | | PUBLIC WORKS CHARGEABLE TO INCOME–*Con.* TRAVAUX PUBLICS IMPUTABLES AU REVENU–*Suite* | | |
| 191 | V—17 | Public Buildings — Édifices publics | | |
| | | Generally — En général | | |
| | | Experimental Farms, replacements, etc. | $ 48,264 60 | |
| | | Flags | 4,966 92 | |
| | | Military Buildings, repairs, etc | 36,225 97 | |
| | | Military Hospitals, improvements | 92,551 69 | |
| | | Public Buildings generally | 38,091 54 | |
| | | Purchase of stamp-cancelling machines | 17,500 00 | |
| | | | | $ 237,600 72 |
| 191, 417 | V—19 | Ottawa | | |
| | | Additions and alterations to buildings for statistics | 140,920 73 | |
| | | Departmental Buildings, fittings | 63,644 88 | |
| | | Government Printing Bureau, improvement to heating | 17,192 00 | |
| | | Laboratory for Department of Mines | 18,286 61 | |
| | | Royal Mint, improvements to roadway | 4,696 00 | |
| | | Government Workshops, payment of 9th instalment | 11,100 00 | |
| | | Tractor for postal purposes | 2,352 24 | |
| | | | | 258,192 46 |
| 192 | V—20 | Repairs, furniture, heating, etc. | | |
| | | Réparations, ameublement, chauffage, etc.: Ottawa | | |
| | | Elevator attendants | 123,094 75 | |
| | | Departments generally, char service, including $150 to E. Snowdon for firing noon gun | 437,460 94 | |
| | | Heating, including salaries of engineers, etc | 446,356 39 | |
| | | Light and power, including roads and bridges | 174,997 73 | |
| | | Repairs, improvements, etc., and maintenance | 697,839 23 | |
| | | Rideau Hall, allowance for fuel and light | 19,000 00 | |
| | | Rideau Hall (including grounds), improvements, etc | 60,199 55 | |
| | | Telephone service | 118,108 28 | |
| | | Water | 61,000 00 | |
| | | | | 2,138,056 87 |
| 192 | V—27 | Rents, repairs, furniture, heating, etc. — Loyers, réparations, ameublements, etc.: Dominion Public Buildings — Édifices publics de l'État | | |
| | | Fittings, general supplies and furniture | $ 86,396 79 | |
| | | Heating | 394,893 42 | |
| | | Light and power | 300,180 27 | |
| | | Rents | 1,850,010 52 | |
| | | Salaries of caretakers | 1,177,087 00 | |
| | | Supplies for caretakers | 58,652 74 | |
| | | Water | 76,048 14 | |
| | | | 3,943,268 88 | |
| | V—61 | Dominion Immigration Buildings, maintenance | 17,268 48 | |
| | V—61 | Dominion Quarantine Stations, maintenance | 10,734 33 | |
| | V—62 | Victoria Astrophysical Observatory, maintenance | 1,773 36 | |
| | V—62 | Yukon Public Buildings, rents, etc | 23,907 78 | |
| | | | | 3,996,952 83 |

**DEPARTMENT OF PUBLIC WORKS**–Con. — **MINISTÈRE DES TRAVAUX PUBLICS**–Suite

*Details in Part V, Volume II — Détail, partie V, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | Amount — Montant |
|---|---|---|---|
| | | **EXPENDITURE**–*Con.* — **DÉPENSES**–*Suite* | |
| | | PUBLIC WORKS CHARGEABLE TO INCOME–*Con.* TRAVAUX PUBLICS IMPUTABLES AU REVENU–*Suite* | |
| 193, 418 | V—62 | Harbours and Rivers — Ports et rivières | |
| | | Nova Scotia — Nouvelle Écosse | |
| | | Advocate, wharf repairs | $ 4,256 62 |
| | | Anderson's Cove, breakwater repairs | 1,500 91 |
| | | Annapolis Royal, wharf repairs, etc | 4,999 55 |
| | | Arichat, extension to groyne | 1,198 72 |
| | | Arisaig, wharf repairs | 2,099 22 |
| | | Baddeck, wharf repairs | 3,000 56 |
| | | Bailey's Brook, repairs to piers | 3,999 33 |
| | | Barrington Passage, wharf | 9,000 00 |
| | | Bay St. Lawrence, breakwater, etc | 1,215 25 |
| | | Belliveau's Cove, wharf repairs | 4,047 10 |
| | | Black Point, breakwater repairs | 3,322 44 |
| | | Broad Cove Marsh, breakwater wharf | 8 50 |
| | | Brooklyn, breakwater extension | 18,333 00 |
| | | Cape St. Mary's, groyne | 1,576 06 |
| | | Cheverie, wharf repairs | 1,975 06 |
| | | Cow Bay Run, breakwater | 2,963 65 |
| | | Cow Bay (Port Morien), breakwater | 3,009 60 |
| | | Creignish, extension and repairs to piers | 2,999 92 |
| | | Digby, harbour improvements | 48,042 54 |
| | | Dingwall (Aspy Bay), breakwater repairs | 13,906 72 |
| | | East Berlin, breakwater repairs | 1,999 90 |
| | | Eastern Passage, repairs to harbour | 3,989 37 |
| | | East Ferry, wharf | 3,236 09 |
| | | East Jordan, wharf repairs | 1,499 33 |
| | | East Port Medway, wharf extension | 1,093 23 |
| | | East Sandy Cove, wharf improvements | 1,586 66 |
| | | Englishtown, wharf repairs | 2,485 43 |
| | | Fall's Point, wharf repairs | 1,499 40 |
| | | Feltzen South, breakwater repairs | 1,500 62 |
| | | Freeport, breakwater repairs | 11,458 27 |
| | | Friar's Head, harbour improvements | 2,424 37 |
| | | Gabarus, breakwater repairs | 3,999 15 |
| | | Goose Bay, wharf repairs | 2,997 45 |
| | | Graff Beach, harbour | 2,362 52 |
| | | Grand Desert, harbour protection | 3,384 08 |
| | | Grand Etang, repairs to piers | 6,197 47 |
| | | Granville Centre, wharf | 2,999 44 |
| | | Grosses Coques, harbour works | 4,500 00 |
| | | Gunning Cove, wharf repairs | 1,190 75 |
| | | Hantsport, wharf and dredging | 4,671 36 |
| | | Harbours and Rivers Generally | 96,380 88 |
| | | Hawbolt's Cove, harbour works | 3,993 40 |
| | | Herring Cove, breakwater repairs | 6,984 27 |
| | | Inverness, harbour repairs | 7,998 90 |
| | | Irish Cove, wharf | 2,395 00 |
| | | Joggins, breakwater wharf | 3,972 41 |
| | | Kelly's Cove, wharf repairs | 1,985 78 |
| | | Ketch Harbour, wharf extension | 1,213 14 |
| | | L'Ardoise Beach, breakwater | 2,399 97 |
| | | Litchfield, breakwater repairs | 2,199 85 |
| | | Little Anse, breakwater repairs | 14,599 95 |
| | | Little Brook, breakwater repairs | 9,972 03 |
| | | Little Caribou, dredging | 5,599 07 |
| | | Little Harbour, breakwater | 1,599 72 |

**DEPARTMENT OF PUBLIC WORKS**–Con. — **MINISTÈRE DES TRAVAUX PUBLICS**–Suite

*Details in Part V, Volume II — Détail, partie V, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | Amount — Montant |
|---|---|---|---|
| | | **EXPENDITURE**–*Con.* — **DÉPENSES**–*Suite* | |
| | | PUBLIC WORKS CHARGEABLE TO INCOME–*Con.* TRAVAUX PUBLICS IMPUTABLES AU REVENU–*Suite* | |
| | | Harbours and Rivers — Ports et rivières | |
| | | Nova Scotia–*Con.* — Nouvelle Écosse-*Suite* | |
| | | Little Judique, harbour works | $ 2,499 94 |
| | | Long Cove, breakwater | 2,888 69 |
| | | Louisburg, wharf | 53,646 51 |
| | | Lower Sandy Point, breakwater | 1,996 58 |
| | | McKay's Point (Judique), breakwater | 3,299 02 |
| | | Mabou Harbour, repairs to groynes | 1,485 49 |
| | | Margaree Harbour, repairs | 7,900 13 |
| | | Margaretville, breakwater repairs | 9,998 93 |
| | | Meteghan, breakwater repairs | 2,973 30 |
| | | Murphy's Pond, harbour improvement | 2,499 89 |
| | | Musquodoboit Harbour, dredging | 9,674 86 |
| | | Neill's Harbour, breakwater repairs | 4,797 24 |
| | | North East Point, Cape Sable I., wharf | 19,000 00 |
| | | Northport Wharf | 2,500 00 |
| | | Parker's Cove, breakwater repairs | 1,998 01 |
| | | Parrsboro, improvements, riverside pier | 7,913 12 |
| | | Parrsboro, harbour protection | 7,500 90 |
| | | Peas Brook, wharf repairs | 1,798 07 |
| | | Petit de Grat, wharf | 7,997 25 |
| | | Phinney's Cove, breakwater repairs | 2,404 64 |
| | | Pictou, dredging | 7,183 64 |
| | | Pictou, repairs to railway wharves | 6,997 34 |
| | | Pictou Island, wharf | 5,000 00 |
| | | Pictou Landing, breakwater | 1,799 51 |
| | | Port George, breakwater | 4,924 73 |
| | | Port Greville, wharf repairs | 2,066 27 |
| | | Port Lorne, breakwater | 9,499 54 |
| | | Port Williams, extension to vessel bed, &c | 6,638 11 |
| | | Poulamon, wharf repairs, &c | 3,558 35 |
| | | Pugwash, repairs to railway wharf | 3,168 52 |
| | | Ray's Creek, wharf | 5,680 00 |
| | | Red Island, breakwater repairs | 6,001 67 |
| | | St. Francois Harbour, breakwater repairs | 4,498 86 |
| | | Sandford, breakwater repairs | 2,999 61 |
| | | Scott's Bay, harbour works | 1,499 99 |
| | | Seaside, wharf extension | 11,998 85 |
| | | Sheet Harbour East, wharf repairs | 4,099 98 |
| | | Skinner's Cove, pier repairs | 1,499 90 |
| | | Smiley's Point, breakwater and shed | 1,997 03 |
| | | South Cove, wharf repairs | 1,496 20 |
| | | Spencer's Island, wharf repairs | 1,761 63 |
| | | Swim's Point, wharf repairs | 2,947 30 |
| | | Sydney (Whitney Pier), wharf | 5,499 26 |
| | | Tangier, wharf repairs | 3,677 42 |
| | | The Ponds (Pleasant Bay), harbour improvements | 5,596 71 |
| | | Three Fathom Harbour, repairs | 7,998 61 |
| | | Tommy's Beach, hoisting engine and skidway | 1,938 50 |
| | | Toney River, repairs to piers | 1,998 45 |
| | | Trenton, wharf extension, &c | 1,297 82 |
| | | Trout Cove (Centreville), breakwater repairs | 5,493 85 |
| | | Upper Prospect, breakwater | 2,788 45 |
| | | Upper Woods Harbour, wharf | 1,487 87 |
| | | Vogler's Cove, wharf repairs | 1,200 00 |
| | | Walker's Cove, wharf | 8,500 00 |

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| | | PUBLIC WORKS CHARGEABLE TO INCOME-*Con.* TRAVAUX PUBLICS IMPUTABLES AU REVENU-*Suite* | | |
| | | Harbours and Rivers — Ports et rivières | | |
| | | Nova Scotia-*Conc.* — Nouvelle Écosse-*Fin* | | |
| | | Wallace, wharf repairs | $ 3,202 91 | |
| | | Watt's Settlement, wharf | 1,799 55 | |
| | | West Advocate, breakwater | 1,086 51 | |
| | | West Arichat, breakwater | 2,500 26 | |
| | | West Baccaro, breakwater | 4,899 78 | |
| | | West Dover, wharf repairs | 2,996 95 | |
| | | West Head, Cape Sable Island, breakwater | 2,979 70 | |
| | | White Point (Scotch Cove), breakwater | 3,504 75 | |
| | | Windsor, wharf extension | 12,279 71 | |
| | | Yarmouth Bar, breakwater | 4,897 78 | |
| | | | | $ 697,538 45 |
| 194, 419 | V—67 | Harbours and Rivers — Ports et rivières | | |
| | | Prince Edward Island — Ile du Prince Edouard | | |
| | | Annandale, warehouse on wharf | 2,010 01 | |
| | | Belle River Harbour, breakwater | 1,390 02 | |
| | | China Point, wharf repairs | 4,173 74 | |
| | | Cranberry, wharf repairs | 2,398 60 | |
| | | Graham's Pond, breakwater | 2,512 90 | |
| | | Grand River (North), wharf repairs | 2,150 52 | |
| | | Harbours and Rivers, generally | 8,569 83 | |
| | | Hickey's, wharf repairs | 1,990 32 | |
| | | Lambert's (Montague), wharf | 1,256 28 | |
| | | Little Sands, breakwater | 1,909 50 | |
| | | Miminigash Harbour, breakwater | 770 42 | |
| | | North Lake Harbour, breakwater | 2,858 91 | |
| | | Polar Point, wharf repairs | 1,693 82 | |
| | | Pownal, wharf repairs | 2,192 13 | |
| | | Rustico Harbour, breakwater | 3,497 33 | |
| | | Sturgeon, wharf repairs | 2,430 13 | |
| | | Summerside, wharf repairs | 7,992 45 | |
| | | Tignish Harbour, breakwater | 4,995 32 | |
| | | Victoria, wharf | 1,190 46 | |
| | | | | 55,982 69 |
| 195, 420 | V—67 | Harbours and Rivers — Ports et rivières | | |
| | | New Brunswick — Nouveau Brunswick | | |
| | | Alma, breakwater and dredging | 4,991 64 | |
| | | Bedford, wharf repairs | 2,494 02 | |
| | | Beresford, breakwater | 40,463 02 | |
| | | Buctouche, dredging | 17,105 40 | |
| | | Campbellton, market wharf | 4,997 58 | |
| | | Cape Bald, breakwater | 5,015 40 | |
| | | Chatham, Railway wharf | 177 41 | |
| | | Cocagne, wharf repairs | 1,459 69 | |
| | | Cumming's Cove, wharf repairs | 5,020 75 | |
| | | Dalhousie, ferry wharf | 1,916 87 | |
| | | Grandique, wharf repairs | 1,498 47 | |
| | | Harbours and Rivers, generally | 35,940 35 | |
| | | Hopewell Cape, wharf repairs | 1,997 31 | |
| | | Lower Caraquet, wharf | 2,499 51 | |
| | | Maugerville, wharf | 1,499 41 | |
| | | North Head, breakwater | 104,003 31 | |
| | | Pointe du Chene, wharf and breakwater | 5,003 29 | |
| | | Point Sapin, breakwater | 1,517 71 | |
| | | Portage River, breakwaters, &c | 972 12 | |
| | | Richibucto Cape, breakwater | 3,500 32 | |

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| | | Harbours and Rivers — Ports et rivières | | |
| | | New Brunswick–*Conc.*— Nouveau Brunswick–*Fin* | | |
| | | St. Andrews, harbour improvements | $ 1,250 69 | |
| | | St. George, wharf repairs | 1,997 24 | |
| | | St. John River, dredging | 15,246 65 | |
| | | St. Stephen, wharf repairs | 4,911 81 | |
| | | Scotchtown, wharf repairs | 3,757 18 | |
| | | Shippigan Gully, breakwaters, etc | 16,128 13 | |
| | | Stuarttown, wharf | 19,043 24 | |
| | | Tracadie Harbour, breastworks, etc | 74,999 06 | |
| | | Upper Maugerville, wharf repairs | 2,982 38 | |
| | | Waterboro, wharf improvements | 2,321 38 | |
| | | Welchpool, wharf repairs | 2,358 10 | |
| | | Westfield, wharf repairs | 2,620 65 | |
| | | White's Bluff, wharf repairs | 4,727 12 | |
| | | Wilmot's, wharf repairs | 3,377 36 | |
| | | Wilson's Beach, breakwater wharf | 8,486 98 | |
| | | | | $ 406,281 55 |
| 196, 421 | V—69 | Harbours and Rivers — Ports et rivières | | |
| | | Quebec — Québec | | |
| | | Anse à Beaufils, harbour works | 2,498 43 | |
| | | Anse au Canard, training piers | 4,199 99 | |
| | | Anse à Louise (Cap des Rosiers), wharf | 3,279 09 | |
| | | Aylmer, icebreakers, reconstruction | 1,661 42 | |
| | | Bagotville, wharf | 1,179 78 | |
| | | Batiscan River, dredging | 1,204 18 | |
| | | Beauharnois, wharf | 2,976 30 | |
| | | Belle Anse, M.I., slipway | 1,978 84 | |
| | | Bellevue, wharf | 4,968 70 | |
| | | Beloeil Station, repairs to booms | 1,397 50 | |
| | | Boischatel, wharf repairs | 2,298 31 | |
| | | Bonaventure, protection work | 1,501 78 | |
| | | Bonaventure West, protection work | 1,802 89 | |
| | | Bryon Island, M.I., slipway | 2,473 72 | |
| | | Cap Chat, wharf repairs | 1,100 15 | |
| | | Cap des Rosiers, Whelan River, harbour works | 1,505 74 | |
| | | Cap St. Ignace, wharf | 15,087 98 | |
| | | Carleton, wharf extension | 22,702 20 | |
| | | Clarke City, wharf repairs | 17,363 03 | |
| | | Colonie des Grèves, wharf | 2,188 59 | |
| | | Côteau Landing, wharf | 1,898 76 | |
| | | Desjardins, wharf | 1,399 72 | |
| | | Doucet's Landing (Ste. Angèle de Laval), harbour repairs, etc | 28,179 93 | |
| | | Douglastown, wharf | 6,852 91 | |
| | | Father Point, wharf | 56,749 88 | |
| | | Father Point, repairs, as result of storm | 32,315 44 | |
| | | Fleurant Point, wharf | 21,615 22 | |
| | | Fort Coulonge, wharf | 2,995 30 | |
| | | Grande Baie (St. Alexis), wharf | 3,716 50 | |
| | | Grand Entry, M.I., improvements | 2,446 20 | |
| | | Grindstone, M.I., wharf | 8,010 22 | |
| | | Harbours and Rivers, generally | 107,829 43 | |
| | | Harricana West, wharf | 1,168 96 | |
| | | Harrington, wharf repairs | 7,736 00 | |

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| | | Harbours and Rivers — Ports et rivières | |
| | | Quebec-*Con.* — Québec-*Suite* | |
| | | Havre Aubert, M.I., wharf | $ 1,987 52 |
| | | Havre St. Pierre, wharf | 499 95 |
| | | Isle Verte, wharf repairs | 2,063 37 |
| | | Lake St. Louis, dredging | 35,951 89 |
| | | Laprairie, extension to dyke | 16,163 53 |
| | | Lavaltrie, wharf repairs | 4,006 27 |
| | | Les Eboulements, wharf | 1,146 76 |
| | | Les Escoumains, wharf | 3,284 28 |
| | | Levis, contribution towards cost of wharf | 40,000 00 |
| | | L'Islet, wharf repairs | 4,768 70 |
| | | Louiseville, dredging | 14,275 66 |
| | | McInnes Cove, breakwater | 1,695 19 |
| | | Manicouagan, wharf, etc | 19,687 49 |
| | | Marsouins, wharf repairs | 1,213 51 |
| | | Matane, repairs to piers | 5,880 16 |
| | | Matane, western breakwater | 1,945 12 |
| | | Mechins (Dalibaire), wharf | 2,296 90 |
| | | Mont Louis, wharf, etc | 29,347 07 |
| | | Montmagny, repairs to wharves | 5,046 37 |
| | | Natashquan, wharf repairs | 4,194 74 |
| | | New Carlisle, wharf repairs | 6,501 37 |
| | | Nicolet River, dredging | 13,986 44 |
| | | Notre Dame de L'Isle Verte, extension western wharf | 8,226 20 |
| | | Noyan, wharf repairs | 2,699 88 |
| | | Paspebiac, wharf | 2,488 35 |
| | | Petit Cap, breakwater | 3,498 85 |
| | | Petite Riviere au Renard, harbour works | 5,306 05 |
| | | Pointe au Pic (Murray Bay), wharf | 4,468 99 |
| | | Pointe aux Outardes, wharf | 7,571 00 |
| | | Pointe Basse, M.I., wharf | 9,956 75 |
| | | Pointe Cavagnol, wharf | 1,493 40 |
| | | Pointe Claire, wharf | 4,391 59 |
| | | Pointe Fortune, wharf | 720 72 |
| | | Pointe St. Pierre, breakwater and wharf | 16,621 92 |
| | | Port au Persil, wharf | 1,867 78 |
| | | Rimouski, harbour improvements, etc | 43,957 31 |
| | | Rimouski, wharf repairs | 18,771 91 |
| | | Rimouski River, breakwater | 1,788 47 |
| | | Riviere au Renard, wharf | 3,702 43 |
| | | Riviere au Tonnere, wharf | 45,846 80 |
| | | Riviere Blanche (St. Ulric), wharf | 3,413 30 |
| | | Riviere du Lievre, lock and dam | 13,751 67 |
| | | Riviere du Loup (en bas), wharf | 5,898 84 |
| | | Riviere La Guerre, contribution | 41,201 88 |
| | | Riviere Ouelle, wharf repairs | 2,868 72 |
| | | Roberval, wharf repairs | 1,265 89 |
| | | Roberval, breakwater | 4,285 45 |
| | | Ruisseau à la Loutre, wharf | 13,868 98 |
| | | Ste. Adelaide de Pabos, wharf | 4,465 03 |
| | | Ste. Anne de Beaupre, wharf | 2,803 40 |
| | | St. Andre, wharf repairs | 2,071 80 |
| | | Ste. Anne de la Pocatiere, wharf | 5,943 00 |
| | | Ste. Anne des Monts, wharf | 28,737 04 |

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| | | Harbours and Rivers — Ports et rivières | | |
| | | Quebec–*Conc.* — Québec–*Fin* | | |
| | | St. Antoine de Tilly, wharf | $ 1,580 37 | |
| | | St. Antoine Station, wharf | 2,299 35 | |
| | | St. Charles de Caplan, wharf | 7,497 32 | |
| | | St. Denis, wharf | 4,896 64 | |
| | | St. Eloi (Pte. à la Loupe), wharf | 2,033 59 | |
| | | Ste. Felicite, wharf | 16,879 68 | |
| | | St. Francois Sud, wharf | 4,436 35 | |
| | | St. Gregoire, Montmorency, protection work | 4,981 54 | |
| | | St. Irenee, wharf repairs | 2,029 02 | |
| | | St. Jean des Chaillons, dredging | 32,581 58 | |
| | | St. Omer, wharf | 17,179 22 | |
| | | St. Placide, shed on wharf | 1,454 20 | |
| | | St. Placide, protection work | 4,771 07 | |
| | | St. Roch des Aulnaies, wharf | 6,407 62 | |
| | | St. Simeon, wharf reconstruction | 13,204 65 | |
| | | St. Simon, wharf repairs | 1,495 35 | |
| | | St. Sulpice, dredging, etc | 11,396 20 | |
| | | St. Zotique, icebreaker | 4,765 28 | |
| | | Sept Iles, wharf repairs | 1,881 18 | |
| | | Shawinigan Bay, protection work | 543 87 | |
| | | Tadoussac (Anse Tadoussac), wharf improvements | 41,452 92 | |
| | | Verdun, dredging | 22,363 22 | |
| | | | | $ 1,112,309 00 |
| 197, 422 | V—*74 | Harbours and Rivers — Ports et rivières: Ontario | | |
| | | Belle Ewart, wharf repairs | 2,092 96 | |
| | | Boyd's Bay (Cedar Beach), wharf | 2,799 59 | |
| | | Bracebridge, wharf | 4,700 01 | |
| | | Burlington Channel, approach, repairs | 7,256 04 | |
| | | Byng Inlet, dredging | 42,028 24 | |
| | | Chatham, revetment walls | 5,242 64 | |
| | | Cobourg, harbour improvements | 29,134 42 | |
| | | Cockburn Island, breakwater wharf | 12,040 46 | |
| | | Collingwood, harbour improvements | 149,875 97 | |
| | | Collingwood, settlement of claim of B. G. Weddell | 50,000 00 | |
| | | French River dams | 4,210 07 | |
| | | Gananoque, wharf approach | 1,078 90 | |
| | | Goderich, harbour improvements | 33,807 67 | |
| | | Grand Bend, repairs to piers | 5,006 73 | |
| | | Hamilton, harbour improvements | 113,019 97 | |
| | | Harbours and Rivers generally | 43,964 71 | |
| | | Key Harbour, dredging | 19,946 46 | |
| | | Kincardine, harbour | 10,840 34 | |
| | | Kingston, dredging Little Cataraqui Bay | 44,255 22 | |
| | | Kingston (La Salle causeway), guide piers | 4,475 55 | |
| | | Kingston (Little Cataraqui Bay), breakwater | 102,450 77 | |
| | | Kingston, R.M.C., repairs, etc | 3,500 23 | |
| | | Kingston, Dry Dock, repairs, etc | 1,651 22 | |
| | | Kingston, wharf reconstruction | 4,721 60 | |
| | | Kingsville, repairs to piers | 27,995 38 | |
| | | Little Current, dredging | 33,612 47 | |
| | | Michipicoten, dredging | 65,673 18 | |
| | | Midland, harbour improvements | 27,828 55 | |
| | | Montreal River, Latchford Dam, etc | 3,835 38 | |

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| | | Harbours and Rivers — Ports et rivières | | |
| | | Ontario–*Conc.* — *Fin* | | |
| | | Oshawa, harbour improvements | $ 41,935 62 | |
| | | Owen Sound, harbour improvements | 27,142 79 | |
| | | Parry Sound, wharf | 25,019 15 | |
| | | Pelee Island, repairs to piers | 1,809 72 | |
| | | Penetanguishene, wharf | 3,950 00 | |
| | | Port Burwell, harbour works | 2,566 01 | |
| | | Port Colborne, harbour works | 38,505 54 | |
| | | Port Hope, harbour improvements | 20,983 84 | |
| | | Port Maitland, harbour improvements | 20,209 83 | |
| | | Port Stanley, harbour, etc | 5,109 95 | |
| | | Providence Bay, wharf | 5,837 97 | |
| | | Rockport, wharf | 4,386 74 | |
| | | Sarnia, harbour improvements | 33,480 01 | |
| | | Sault Ste. Marie, harbour | | |
| | | Sault Ste. Marie, harbour improvements | 65,987 20 | |
| | | Telegraph Narrows and Pointe Anne, dredging | 47,065 85 | |
| | | Toronto, dredging, etc | 25,454 68 | |
| | | Windsor, harbour improvements | 499 60 | |
| | | | | $ 1,226,989 23 |
| 198, 423 | V—76 | Harbours and Rivers — Ports et rivières: Manitoba | | |
| | | Gimli, repairs to pier | 4,315 30 | |
| | | Harbours and Rivers generally | 6,280 05 | |
| | | Lac du Bonnet, wharf | 3,079 03 | |
| | | Red River, repairs to jetties | 7,749 41 | |
| | | St. Andrew's Rapids, Lock and Dam | 25,227 23 | |
| | | Selkirk, wharf | 7,140 32 | |
| | | Victoria Beach, breakwater | 2,223 86 | |
| | | | | 56,015 20 |
| 199 | V—77 | Harbours and Rivers — Ports et rivières Saskatchewan & Alberta | | |
| | | Harbours and Rivers generally | | 1,925 46 |
| 200, 424 | V—77 | Harbours and Rivers — Ports et rivières British Columbia — Colombie Britannique | | |
| | | Celista, wharf | 2,341 03 | |
| | | Chemainus, float and approach | 1,723 43 | |
| | | Columbia River, below Burton, improvements | 1,490 68 | |
| | | Coquitlam River, contribution | 3,000 00 | |
| | | Eagle Bay, wharf | 1,889 52 | |
| | | Fraser River, improvements | 399,917 32 | |
| | | Fraser River, lower, snag-boat | 22,618 20 | |
| | | Fraser River, protection work at Canoe Pass | 1,937 35 | |
| | | Gerrard, wharf | 2,536 18 | |
| | | Harbours and Rivers, generally | 41,709 51 | |
| | | Kaslo, wharf | 19,898 82 | |
| | | Magna Bay, wharf | 3,751 51 | |
| | | McDonald's Landing, wharf | 1,531 70 | |
| | | Minnekhada, wharf | 1,171 30 | |
| | | Nanaimo, crib | 89 08 | |
| | | Nanaimo, float at Farmer's landing | 1,699 98 | |
| | | New Massett, wharf and float | 943 64 | |
| | | Penticton, breakwater | 1,855 98 | |
| | | Port Haney, wharf | 2,561 43 | |
| | | Port Moody, wharf | 5,999 59 | |

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| | | Harbours and Rivers — Ports et rivières | | |
| | | British Columbia-*Conc.*— Colombie Britannique-*Fin* | | |
| | | Revelstoke, shear dam | $ 1,183 53 | |
| | | Saanichton, wharf | 1,720 34 | |
| | | Seymour Arm, wharf | 2,332 04 | |
| | | Sidney, wharf | 3,970 08 | |
| | | Stewart, wharf | 2,438 98 | |
| | | Trout Lake, wharf | 2,620 36 | |
| | | Vancouver, Stanley Park, foreshore protection | 7,868 51 | |
| | | Victoria, wharf repairs | 2,590 23 | |
| | | Victoria, harbour dredging | 19,529 98 | |
| | | William Head Quarantine Station, repairs to wharves | 13,612 42 | |
| | | | | $ 576,532 72 |
| 201 | V—79 | Harbours and Rivers — Ports et rivières; Yukon Stewart and Yukon Rivers, improvements | | 5,000 00 |
| 202 | V—79 | Harbours and Rivers — Ports et rivières Generally — En général | | 20,404 00 |
| 203, 425 | V—79 | Dredging — Dragage | | |
| | | Maritime Provinces | 393,543 51 | |
| | | Ontario and Quebec | 424,985 51 | |
| | | Manitoba, Saskatchewan and Alberta | 70,688 54 | |
| | | British Columbia | 175,707 07 | |
| | | | | 1,064,924 63 |
| 204, 426 | V—83 | Roads and Bridges — Routes et ponts | | |
| | | Burlington Channel Bridge, maintenance and repairs | 12,566 73 | |
| | | Des Joachims Bridge, repairs, etc. | 1,206 75 | |
| | | Dominion Roads and Bridges generally | 4,139 61 | |
| | | Edmonton, bridge repairs | 2,205 05 | |
| | | Interprovincial Bridge at Hawkesbury, etc. | 121,836 96 | |
| | | Kingston, wharves and bridges, maintenance, etc. | 9,537 14 | |
| | | Ottawa, Bridges and approaches | 5,643 33 | |
| | | Portage du Fort Bridge, repairs | 1,098 19 | |
| | | International Bridge at Edmundston, repairs | 2,331 92 | |
| | | International Bridge at St. Leonard's, repairs | 3,529 78 | |
| | | | | 164,095 46 |
| | V—84 | Telegraph and Telephone Lines — Lignes télégraphiques et téléphoniques | | |
| 205 | V—84 | Nova Scotia— | | |
| | | Cape Breton Lines, repairs, &c | 9,361 68 | |
| | | Line, Creignish to Port Hawkesbury | 617 40 | |
| 428 | V—84 | Prince Edward Island— | | |
| | | Cable, Cape Traverse to Cape Tormentine | 4,362 66 | |
| 206 | V—84 | Lower St. Lawrence and Maritime Provinces— | | |
| | | Cable ship | 635 71 | |
| 207 | V—84 | Quebec— | | |
| | | Magdalen Island Lines, repairs, &c | 121 50 | |
| | | North Shore System, reconstruction from Outardes Falls eastward | 10,025 24 | |
| | | Quebec Quarantine System, repairs, &c | 1,014 25 | |

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|---|---|---|---|---|
| | | **EXPENDITURE**–*Con.* — **DÉPENSES**–*Suite* | | |
| | | PUBLIC WORKS CHARGEABLE TO INCOME-*Conc.* TRAVAUX PUBLICS IMPUTABLES AU REVENU–*Fin* | | |
| | | Telegraph and Telephone Lines–*Conc.* — Lignes télégraphiques et téléphoniques–*Fin* | | |
| 208 | V—84 | Saskatchewan & Alberta— | | |
| | | General repairs, etc., to lines | $ 3,565 99 | |
| 209 | V—84 | British Columbia— | | |
| | | Northern District, repairs, &c | 17,794 71 | |
| | | Vancouver Island District, repairs, &c | 420 00 | |
| | | Yukon System, repairs, &c | 15,492 39 | |
| | | | | $ 63,411 53 |
| 210, 429 | V—85 | Miscellaneous — Divers— | | |
| | | Accounts Branch: Salaries and contingent expenses, Outside Service | 26,076 85 | |
| | | Architectural Branch, salaries, Outside Service | 73,728 68 | |
| | | Engineering Branch, salaries, Outside Service | 465,310 03 | |
| | | Maintenance and operation of inspection boats | 18,210 08 | |
| | | Maintenance and operation of water storage dams on River Ottawa, &c | 25,659 72 | |
| | | National Gallery of Canada | 99,903 08 | |
| | | National Monument, Connaught Place | 31,500 00 | |
| | | River Gauging and Metering | 22,562 23 | |
| | | Surveys and Inspections | 90,519 34 | |
| | | | | 853,470 01 |
| Statute | V—91 | Subsidies to Dry Docks | | 579,712 38 |
| Statute | V—91 | Exchequer Court Awards | | 41,280 60 |
| | | | | *16,099,738 72* |
| | | CHARGEABLE TO COLLECTION OF REVENUE IMPUTABLES AU REVENU PERÇU | | |
| 356 | V—91 | Champlain, graving dock | 63,234 11 | |
| | | Lorne, graving dock | 41,598 59 | |
| | | Esquimalt, graving docks | 79,343 08 | |
| | | Selkirk, repair slip | 2,754 33 | |
| | | | | 186,930 11 |
| 357 | V—93 | Telegraph and Telephone Lines, Maintenance— | | |
| | | Prince Edward Island to Mainland | 6,946 66 | |
| | | Lower St. Lawrence and Maritime Provinces | 134,873 07 | |
| | | Alberta and Saskatchewan | 107,453 75 | |
| | | British Columbia, Vancouver Island | 124,671 75 | |
| | | British Columbia, Northern District | 67,165 77 | |
| | | Yukon System | 133,584 34 | |
| | | Services generally | 6,520 28 | |
| | | | | 581,215 62 |
| | | | | *768,145 73* |
| | | MISCELLANEOUS — DIVERS | | |
| Statute | V—102 | Gratuities, Chapter 22, Sec. 56, R.S.C. 1927 | 5,654 00 | |
| 319 | V—102 | Unforeseen expenses | 14,994 37 | |
| | | | | 20,648 37 |

## DEPARTMENT OF PUBLIC WORKS–Conc. — MINISTÈRE DES TRAVAUX PUBLICS–Fin

*Details in Part V, Volume II — Détail, partie V, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **EXPENDITURE–*Conc.* — DÉPENSES–*Fin*** | | |
| | | UNEMPLOYMENT RELIEF—SECOURS AUX CHÔMEURS | | |
| Statute | V—102 | Unemployment and Farm Relief Act, 1931, and Continuance Act | | |
| | | Nova Scotia | $ 513,892 51 | |
| | | Prince Edward Island | 6,262 49 | |
| | | New Brunswick | 159,145 06 | |
| | | Quebec | 429,632 24 | |
| | | Ontario | 332,052 28 | |
| | | Alberta | 69,838 89 | |
| | | British Columbia | 82,109 99 | |
| | | | | $ 1,592,933 46 |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds Consolidé | | 19,240,787 32 |
| | | CHARGEABLE TO CAPITAL<br>IMPUTABLES AU CAPITAL | | |
| 180 | V—106 | Public Buildings — Édifices publics— | | |
| | | Ottawa, addition to Central Heating Plant | 10,173 29 | |
| | | Ottawa, National Research Council, Laboratories and Equipment | 1,827,183 26 | |
| | | Ottawa, New Departmental Building | 68,389 59 | |
| | | | | 1,905,746 14 |
| 181, 409 | V—107 | Harbours and Rivers — Ports et Rivières— | | |
| | | Burlington Channel, improvements | 209,994 69 | |
| | | Lower Lakes, terminal, &c | 49,996 29 | |
| | | Port Arthur and Fort William, improvements | 172,735 35 | |
| | | St. John, channel improvements | 293,527 04 | |
| | | Sorel, harbour improvements | 91,224 99 | |
| | | Toronto, harbour improvements | 64,952 66 | |
| | | Upper St. Lawrence, channel improvements | 129.001 94 | |
| | | | | 1,011,432 96 |
| | | Total Expenditure, Capital.<br>Total des dépenses, Capital | | 2,917,179 10 |
| | | Grand Total expenditure<br>Total global des dépenses (Page 8) | | 22,157,966 42 |
| | | **CREDITS TO CAPITAL ACCOUNT<br>CRÉDITS AU COMPTE CAPITAL** | | |
| | V—109 | Refunds of Expenditure of previous years | | 356 32 |
| | Vol. I | OPEN ACCOUNTS — COMPTES SPÉCIAUX | | |
| 211 | | Burrard Floating Dry Dock Pontoons<br>Pontons de la cale-sèche flottante de Burrard | | |
| 211 | | Halifax Shipyards Limited — Cale-sèche d'Halifax | | |
| 211 | | National Gallery of Canada — Special Account<br>Musée National du Canada, Compte spécial | | |
| 211 | | Roseau River — Special Account<br>Rivière Roseau, Compte special | | |
| | | MISCELLANEOUS STATEMENTS — ÉTATS DIVERS | | |
| 239 | | Graving docks, Revenue and Expenditure<br>Bassins de radoub, Revenus et dépenses | | |
| 239 | | Telegraphs, Revenue and Expenditure<br>Télégraphes, Revenus et dépenses | | |

## RAILWAYS AND CANALS DEPARTMENT
## MINISTÈRE DES CHEMINS DE FER ET CANAUX

*Details in Part W, Volume II — Détail, partie W, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | | Amount — Montant |
|---|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | | |
| | | General Revenue — Revenu général | | | |
| | W—2 | Canals, rentals and other receipts | | $ 976,845 35 | |
| | W—3 | Casual Revenue — Revenu casuel | | | |
| | | Sundries | $ 19,974 34 | | |
| | | Interest on Railway Subsidies | 137,244 66 | | |
| | | | | 157,219 00 | |
| | W—3 | Fines and Forfeitures | | 81 05 | |
| | W—3 | Premium, Discount and Exchange | | 20 81 | |
| | | Total Revenue — Total des revenus | | (Page 115) | $ 1,134,166 21 |
| | | **EXPENDITURE — DÉPENSES** | | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | | |
| 94 | W—5 | Salaries — Traitements | | | |
| | | Minister — Ministre (Under Statute) | | 10,000 00 | |
| | | Deputy Minister — Sous-ministre | 10,000 00 | | |
| | | Assistant Deputy Minister | 5,220 00 | | |
| | | Staff | 258,089 14 | | |
| | | | | 273,309 14 | |
| | | | | 283,309 14 | |
| 94 | W—6 | Contingencies — Dépenses contingentes | | | |
| | | Salaries | 13,288 68 | | |
| | | Miscellaneous | 32,608 59 | | |
| | | | | 45,897 27 | |
| | | | | | 329,206 41 |
| | | RAILWAYS AND CANALS: CHARGEABLE TO INCOME<br>CHEMINS DE FER ET CANAUX: IMPUTABLES AU REVENU | | | |
| | | Railways — Chemins de fer | | | |
| 381 | W—6 | Payment of the difference, estimated by the Board of Railway Commissioners and certified by the said Board to the Minister of Railways and Canals, occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in Section 9 of the said Act) on all traffic moved during 1931, under the tariffs approved, by certain Railway Companies | | 669,673 20 | |
| 382 | W—6 | Payment to the Canadian National Railway Company of the deficit in receipts and revenues, occurring during 1931, of the Eastern Lines, as provided by the Maritime Freight Rates Act: | | | |
| | | (*a*) Amount of the deficit, less that amount thereof specifically provided for | 6,631,856 00 | | |
| | | (*b*) Amount of the deficit occurring on account of the reduction in tolls under the application of the Maritime Freight Rates Act | 1,885,000 00 | | |
| | | | | 8,516,856 00 | |
| | | | | | 9,186,529 20 |

## RAILWAYS AND CANALS DEPARTMENT–Con.
## MINISTÈRE DES CHEMINS DE FER ET CANAUX–Suite

*Details in Part W, Volume II — Détail, partie W, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **EXPENDITURE–*Con.* — DÉPENSES–*Suite*** | | |
| | | RAILWAYS AND CANALS: CHARGEABLE TO INCOME–*Conc.* CHEMINS DE FER ET CANAUX: IMPUTABLES AU REVENU–*Fin* | | |
| | | Canals — Canaux | | |
| 165 | W— 7 | Cornwall Canal, Improvements | $ 9,295 71 | |
| 166 | W— 7 | Port Colborne Elevator, Improvements | 19,461 82 | |
| 167 | W— 7 | Carillon and Grenville Canals, Improvements | 1,679 18 | |
| 168 | W— 7 | Chambly Canal, Improvements | 55,373 09 | |
| 169 | W— 7 | Quebec Canals, Dredging Fleet, Improvements | 10,045 02 | |
| 170 | W— 7 | Soulanges Canal, Improvements | 14,119 60 | |
| 171 | W— 8 | Trent Canal, Improvements | 103,714 03 | |
| 172 | W— 8 | Welland Canal, Improvements | 39,571 65 | |
| 173 | W— 8 | Welland Ship Canal, Improvements | 51,304 73 | |
| | | | | $ 304,564 83 |
| | | Miscellaneous — Divers | | |
| 174 | W— 9 | Railway Commission, Maintenance and operation of Board | 306,375 82 | |
| 175 | W—10 | Governor General's Cars | 6,999 29 | |
| 176 | W—10 | Miscellaneous Services | 43,684 55 | |
| 177 | W—11 | Printing and Stationery | 1,068 38 | |
| 178 | W—11 | Surveys and Inspections, Canals | 7,652 00 | |
| 179 | W—11 | Supplementing pension allowances payable under provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act, etc | 29,769 21 | |
| | | | | 395,549 25 |
| | | Under Statute — Statutaire | | |
| Statute | W—11 | Railway Commission: Salaries of Commissioners | 38,951 58 | |
| Statute | W—12 | Government Employees' Compensation Act, Act, Chap. 30, R.S.C. 1927 | 185,546 32 | |
| | | | | 224,497 90 |
| | | | | *10,111,141 18* |
| | | RAILWAYS AND CANALS: CHARGEABLE TO COLLECTION OF REVENUE CHEMINS DE FER ET CANAUX: IMPUTABLES SUR LES REVENUS PERÇUS | | |
| 355, 478 | W—12 | Canals: Staff and Repairs | | 2,708,898 25 |
| | | MISCELLANEOUS — DIVERS | | |
| 341 | W—28 | St. Lawrence Ship Canal, Surveys and Investigations | 32,172 22 | |
| Statute | W—29 | Gratuities, Chapter 22, Sec. 56, R.S.C. 1927 | 2,830 00 | |
| | | | | 35,002 22 |
| | | UNEMPLOYMENT RELIEF — SECOURS AUX CHÔMEURS | | |
| Statute | W—29 | Unemployment and Farm Relief Act 1931 and Continuance Act, 1932 | | 542,429 73 |
| | | MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND DÉPENSES DIVERSES, PAYÉES À MÊME LE FONDS CONSOLIDÉ | | |
| | W—29 | Railway Grade Crossing Fund, 9-10 Geo. V, Chap. 30 | | 958,527 82 |
| | | **Total Expenditure, Consolidated Fund** Total des dépenses, Fonds consolidé | | 14,685,205 61 |

## RAILWAYS AND CANALS DEPARTMENT–Conc.
## MINISTÈRE DES CHEMINS DE FER ET CANAUX–Fin

*Details in Part W, Volume II — Détail, partie W, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **EXPENDITURE–*Conc.* — DÉPENSES–*Fin*** | | |
| | | RAILWAYS AND CANALS: CHARGEABLE TO CAPITAL<br>CHEMINS DE FER ET CANAUX: IMPUTABLES AU CAPITAL | | |
| | | Railways — Chemins de fer | | |
| 161, 408 | W—29 | Canadian Government Railways: additional Car Ferry and Facilities for Car Ferry Service between the Mainland and Prince Edward Island | $1,091,295 73 | |
| 162 | W—30 | Hudson Bay Railway and Terminals: Construction and Betterments | 5,278,081 71 | |
| | | | | $ 6,369,377 44 |
| | | Canals — Canaux | | |
| 163 | W—32 | St. Ours Lock: Rebuilding | 309,477 89 | |
| 164 | W—32 | Welland Ship Canal: Construction and Betterments | 2,994,820 12 | |
| | | | | 3,304,298 01 |
| | | Under Statute — Statutaire | | |
| | W—39 | Hudson Bay Terminals, Exchequer Court Award. | 4,312 30 | |
| | W—39 | Intercolonial Railway, Exchequer Court Award... | 2,517 30 | |
| | | | | 6,829 60 |
| | | Total Expenditure, Capital<br>Total des dépenses, Capital | | 9,680,505 05 |
| | | Grand Total Expenditure<br>Total global des dépenses (Page 8) | | 24,365,710 66 |
| | | **CREDITS TO CAPITAL ACCOUNT**<br>**CRÉDITS AU COMPTE CAPITAL** | | |
| | W—39 | Refunds of Expenditure of previous years | | |
| | | Canals | | 5,347 28 |
| | | Railways | | 104,911 06 |
| | | Total (Page 116) | | 110,258 34 |
| | | OPEN ACCOUNTS — COMPTES SPÉCIAUX | | |
| | Vol. I | | | |
| 213 | | Intercolonial and Prince Edward Island Railway Employees' Provident Fund<br>Chemin de fer Intercolonial et de l'Ile du Prince Edouard, Fonds de prévoyance des employés | | |
| 213 | | Railway Grade Crossing Fund<br>Fonds des passages à niveau | | |
| 215 | | Railway Grade Crossing Fund, Special Unemployment Relief Fund<br>Fonds des passages à niveau, Fonds spécial pour assister les chômeurs | | |
| 215 | | Railways and Canals, Suspense Account No. 1<br>Chemins de fer et Canaux: Compte provisoire n° 1 | | |
| 212 | | Advances under the Government Employees Compensation Act<br>Avances faites en vertu de la "Loi d'Indemnisation des Employés de l'État," | | |

## ROYAL CANADIAN MOUNTED POLICE
## GENDARMERIE ROYALE À CHEVAL DU CANADA

*Details in Part X, Volume II — Détail, partie X, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | |
| | X—2 | Pension Fund | $ 14,786 83 | |
| | X—3 | Casual Revenue | 201,509 12 | |
| | X—3 | Premium, Discount and Exchange | 118 39 | |
| | | Total Revenue — Total des revenus (Page 115) | | $ 216,414 34 |
| | | **EXPENDITURE — DÉPENSES** | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | |
| 95 | X—4 | Salaries — Traitements | | |
| | | Permanent Staff | 39,400 00 | |
| 95 | X—5 | Contingencies — Dépenses contingentes | | |
| | | Salaries | $ 11,385 00 | |
| | | Miscellaneous | 1,903 56 | |
| | | | 13,288 56 | |
| | | | | 52,688 56 |
| | | ROYAL CANADIAN MOUNTED POLICE<br>GENDARMERIE ROYALE À CHEVAL DU CANADA | | |
| 450, 276 | X—6 | Pay of Force, etc | 1,382,164 97 | |
| 450, 276 | X—7 | Maintenance, etc | 1,753,517 44 | |
| 276 | X—23 | Compensation to members of Force for injuries received while on duty | 8,861 08 | |
| 276 | X—24 | Enforcement of Federal Statutes | 48,684 27 | |
| 276 | X—25 | Enforcement of the Opium and Narcotic Drug Act | 44,124 73 | |
| 450 | X—25 | Compassionate grant to Miss E. Brandon | 2,500 00 | |
| | | | | 3,239,852 49 |
| | | PENSIONS | | |
| 139 | X—24 | North West Rebellion, 1885 | 808 86 | |
| 140 | X—24 | Families of members of the Force who lost their lives while on duty | 4,648 34 | |
| 401 | X—25 | Widow of Special Constable N. Masson | 284 17 | |
| Statute | X—25 | Under Chapter 160, R.S. of 1927 | 171,216 39 | |
| | | | | 176,957 76 |
| | | MISCELLANEOUS – DIVERS | | |
| 342 | X—28 | Grant to Chief Constables' Association of Canada | 500 00 | |
| 475 | X—28 | Grant to veterans of the Force in lieu of script | 18,000 00 | 18,500 00 |
| | | UNEMPLOYMENT RELIEF—SECOURS AUX CHÔMEURS | | |
| Statute | X—23 | Unemployment and Farm Relief Act, 1931 | | 80,658 00 |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds consolidé (Page 8) | | 3,568,656 81 |

## SECRETARY OF STATE DEPARTMENT — SECRÉTARIAT D'ÉTAT

*Details in Part Y, Volume II — Détail, partie Y, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | |
| | Y—2 | Patent and Copyright | $ 525,248 42 | |
| | Y—3 | Casual Revenue | 284,883 64 | |
| | Y—3 | Fines and Forfeitures | 10 00 | |
| | Y—3 | Premium, Discount and Exchange | 7,024 67 | |
| | | Total Revenue — Total des revenus (Page 115) | | $ 817,166 73 |
| | | **EXPENDITURE — DÉPENSES** | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | |
| 96 | Y—6 | Salaries — Traitements | | |
| | | Minister — Ministre (Under Statute) | 10,000 00 | |
| | | Under Secretary of State | $ 9,000 00 | |
| | | Staff | 340,676 72 | |
| | | | 349,676 72 | |
| 96 | Y—7 | Contingencies — Dépenses contingentes | | |
| | | Salaries | 7,437 55 | |
| | | Miscellaneous | 61,922 16 | |
| | | | 69,359 71 | |
| | | | | 429,036 43 |
| | | ADJUSTMENT OF WAR CLAIMS<br>AJUSTEMENT DES RÉCLAMATIONS DE GUERRE | | |
| 484 | Y—7 | Payment of claims for compensation for loss sustained by the civil population and prisoners of war of Canada during the late war, interest thereon and cost of administration | | 1,330,647 67 |
| | | MISCELLANEOUS — DIVERS | | |
| 343 | Y—7 | Patent Record | 35,000 00 | |
| 344 | Y—8 | International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works | 1,573 61 | |
| 460, 347 | Y—8 | Expenses under the Naturalization Act | 16,773 82 | |
| Statute | Y—8 | Gratuities, Chapter 22, Sec. 56, R.S.C., 1927 | 400 00 | |
| | | | | 53,747 43 |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds consolidé (Page 8) | | 1,813,431 53 |
| | Vol. I | OPEN ACCOUNTS — COMPTES SPÉCIAUX | | |
| | 216 | Prisoners of War Funds<br>Fonds des prisonniers de guerre | | |
| | 216 | Prisoners of War, Internment Operations, Earnings<br>Compte d'internement des prisonniers de guerre, Recettes | | |

## SOLDIER SETTLEMENT BOARD — COMMISSION D'ÉTABLISSEMENT DES SOLDATS

*Details in Part Z, Volume II — Détail, partie Z, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | |
| | Z—2 | Casual Revenue — Revenu casuel..... (Page 115) | | $ 3,149 08 |
| | | **EXPENDITURE — DÉPENSES** | | |
| | | SOLDIER AND GENERAL LAND SETTLEMENT<br>ÉTABLISSEMENT DES SOLDATS ET EN GÉNÉRAL | | |
| 128 | Z—2 | Cost of administration of Soldier Land Settlement, including salaries..... | $ 822,474 51 | |
| 128 | Z—2 | Cost of administration of General Land Settlement, including salaries..... | 213,000 00 | |
| | | | | 1,035,474 51 |
| | | MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND<br>DÉPENSES DIVERSES IMPUTÉES SUR LE FONDS CONSOLIDÉ | | |
| | Z—12 | Amounts written off loans to Soldier Settlers for purchase of land..... | 136,252 78 | |
| | Z—12 | Amounts written off loans to Soldier Settlers for 30 per cent reduction of indebtedness..... | 43,920 18 | |
| | | | | 180,172 96 |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds consolidé..... (Page 8) | | 1,215,647 47 |
| | | OPEN ACCOUNTS — COMPTES SPÉCIAUX | | |
| | Vol. I | | | |
| | 216 | Soldier Land Settlement Loans—Account No. 1<br>Prêts pour l'établissement des soldats colons—Compte N° 1 | | |
| | 217 | General Land Settlement Loans—Account No. 2<br>Prêts pour l'établissement sur des terres en général—Compte N° 2 | | |
| | 217 | Land Settlement, Purchased Lands—Account No. 3<br>Établissement sur des terres, Achat de terres—Compte N° 3 | | |
| | 217 | Soldier Land Settlement, Assurance Fund—Account No. 4<br>Fonds de garantie de l'établissement des soldats colons—Compte N° 4 | | |
| | 218 | Land Settlement Suspense Account—Account No. 5<br>Compte provisoire d'établissement sur des terres—Compte N° 5 | | |
| | 218 | British Land Settlement Advances—Account No. 6<br>Avances au gouvernement britannique pour l'établissement sur des terres—Compte N° 6 | | |
| | | MISCELLANEOUS STATEMENTS — ÉTATS DIVERS | | |
| | 242 | Three Thousand Family Settlement Scheme<br>Plan d'Établissement des Trois mille familles | | |
| | 242 | New Brunswick Family Settlement Scheme<br>Plan pour l'Établissement de familles au Nouveau-Brunswick | | |

## TRADE AND COMMERCE DEPARTMENT — MINISTÈRE DU COMMERCE

*Details in Part ZZ, Volume II — Détail, partie ZZ, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | | Amount — Montant |
|---|---|---|---|---|---|
| | | **REVENUE — REVENUS** | | | |
| | | General Revenue — Revenu général | | | |
| | ZZ—2 | Canadian Government Elevators...$ | 304,115 98 | | |
| | ZZ—2 | Canada Grain Act, General..... | 1,180,710 21 | | |
| | | | | $1,484,826 19 | |
| | ZZ—3 | Electric Light Inspection..... | | 218,752 10 | |
| | ZZ—3 | Electricity and Fluid Exportation Act..... | | 183,437 10 | |
| | ZZ—3 | Gas Inspection..... | | 81,358 50 | |
| | ZZ—3 | Weights and Measures Inspection..... | | 406,528 95 | |
| | | | | | $ 2,374,902 84 |
| | ZZ—3 | Casual Revenue..... | | | 165,432 75 |
| | ZZ—4 | Fines and Forfeitures..... | | | 250 00 |
| | ZZ—4 | Premium Discount and Exchange..... | | | 390 51 |
| | | Total Revenue — Total des revenus..... (Page 115) | | | 2,540,976 10 |
| | | **EXPENDITURE — DÉPENSES** | | | |
| | | CIVIL GOVERNMENT — GOUVERNEMENT CIVIL | | | |
| 97 | ZZ—9 | Salaries—Traitements | | | |
| | | Minister — Ministre (under Statute)..... | | 10,000 00 | |
| | | Deputy Ministers — Sous-ministres... | 6,879 17 | | |
| | | Assistant Deputy Ministers..... | 4,111 11 | | |
| | | Staff..... | 592,013 83 | | |
| | | | | 603,004 11 | |
| | | | | 613,004 11 | |
| 97 | ZZ—10 | Contingencies — Dépenses contingentes | | | |
| | | Salaries..... | 13,732 02 | | |
| | | Miscellaneous..... | 25,784 59 | | |
| | | | | 39,516 61 | |
| | | | | | 652,520 72 |
| | | TRADE AND COMMERCE — COMMERCE | | | |
| 359 | ZZ—10 | Copper Bounties Act, 1923, Administration..... | | 407 00 | |
| 362 | ZZ—10 | British and Foreign News Service..... | | 32,000 00 | |
| 363,482 | ZZ—10 | Canada Grain Act, administration, including management, operation, maintenance and equipment of elevators..... | | 2,306,269 30 | |
| 364 | ZZ—17 | Commercial Intelligence Service..... | | 690,609 29 | |
| 365 | ZZ—21 | Dominion Bureau of Statistics..... | | 2,429,357 36 | |
| 366 | ZZ—25 | Electricity and Gas Inspection..... | | 226,911 77 | |
| 367 | ZZ—26 | Electricity and Fluid Exportation Act, administration..... | | 481 07 | |
| 368 | ZZ—27 | Precious Metals Marking Act, administration..... | | 4,625 75 | |
| 369 | ZZ—27 | National Research Council..... | | 469,771 78 | |
| 370 | ZZ—32 | International Customs Tariffs Bureau..... | | 1,500 00 | |
| 371 | ZZ—33 | Motion Picture Bureau..... | | 53,892 07 | |
| 372 | ZZ—33 | Printing of Parliamentary and Departmental publications, etc..... | | 131,000 00 | |
| 373,480 | ZZ—33 | Weights and Measures Inspection, etc..... | | 330,940 59 | |
| 374 | ZZ—36 | Publicity and Advertising in Canada and abroad.... | | 173,277 69 | |
| 375,481 | ZZ—36 | Canadian Exhibit at the British Empire Trade Exhibition, Buenos Aires..... | | 27,002 42 | |
| 376 | ZZ—37 | Exhibitions and Fairs including $10,000 required for the Department of Immigration and Colonization | | 194,284 54 | |

**TRADE AND COMMERCE DEPARTMENT**-Conc. — **MINISTÈRE DU COMMERCE**-Fin

*Details in Part ZZ, Volume II — Détail, partie ZZ, Volume II*

| Vote — Crédit No. | Vol. II Page | Service | | Amount — Montant |
|---|---|---|---|---|
| | | **EXPENDITURE**-*Conc.* — **DÉPENSES**-*Fin* | | |
| | | TRADE AND COMMERCE - *Conc.*— COMMERCE - *Fin* | | |
| 377, 479 | ZZ—37 | Construction of grain elevator at Lethbridge..... | $ 767,568 36 | |
| 483 | ZZ—38 | Repayment to contractors who built the annexes in the Saskatoon and Moose Jaw elevators, etc..... | 3,189 14 | |
| *429 | ZZ—38 | Increased storage facilities at the Government Elevator at Moose Jaw..... | 3,750 00 | |
| *430 | ZZ—38 | Increased storage facilities at the Government Elevator at Saskatoon..... | 7,500 00 | |
| Statute | ZZ—38 | Bounty on Copper Bars..... | 148,229 12 | |
| Statute | ZZ—38 | Bounty on Hemp..... | 2,318 90 | |
| Statute | ZZ—38 | Bounty on bituminous coal mined in Canada and converted into coke, etc., 20-21 Geo. V., Chapter 6 | 62,546 18 | |
| | | | | $ 8,067,432 33 |
| | | MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS<br>SUBVENTIONS AUX SERVICES POSTAUX ET AUX PAQUEBOTS | | |
| 211, 430 | ZZ—39 | Local and Foreign services including supervision..... | | 2,998,724 31 |
| | | MISCELLANEOUS — DIVERS | | |
| Statute | ZZ—41 | Gratuities, Chapter 22, Sec. 56, R.S.C. 1927..... | | 3,550 00 |
| | | Total Expenditure, Consolidated Fund<br>Total des dépenses, Fonds consolidé.....(Page 8) | | 11,722,227 36 |
| | | OPEN ACCOUNTS—COMPTES SPÉCIAUX | | |
| | Vol. I 218 | Canada Grain Act, Advance Account<br>Loi du Canada sur les grains, Compte d'avances | | |
| | | MISCELLANEOUS STATEMENTS—ÉTATS DIVERS | | |
| | 245 | Grain Inspection Divisions—Revenue and Expenditure for year ended March 31, 1931<br>Services de l'inspection des grains—Revenus et dépenses pour l'année terminée le 31 mars 1931 | | |
| | 244 | Canadian Government Elevators—Balance Sheet and Profit and Loss Account for year ended July 31, 1931<br>Élévateurs de l'État—Bilan et Compte de profits et pertes pour l'année terminée le 31 juillet 1931 | | |

*1930-31 Appropriations transferred by Order in Council to 1931-32.

## GRAND SUMMARY AND CLASSIFICATION OF EXPENDITURE, BY DEPARTMENTS

| Reference — Voir — Vol. II page | Votes—Crédits — Heading—Titre | Salaries and Wages — Traitements et salaires | | Travelling Expenses — Frais de voyages | Materials, Supplies, Repairs — Matériel, fournitures, réparations |
|---|---|---|---|---|---|
| | | At Ottawa — A Ottawa | Outside — Extérieur | | |
| A—54 | Agriculture | $ 917,327 83 | $ 4,337,468 92 | $ 1,170,310 87 | $ 1,041,906 80 |
| B—6 | Archives | 112,141 04 | 45,560 00 | 1,420 39 | 16,788 94 |
| C—6 | Auditor General's Office | 410,745 82 | ..... | 1,536 05 | 51 30 |
| D—6 | Civil Service Commission | 270,657 34 | ..... | 2,322 16 | 263 56 |
| E—11 | External Affairs | 149,403 43 | 316,876 92 | 41,060 14 | 20,751 03 |
| F—32 | Finance | 682,216 39 | 224,336 62 | 39,128 55 | 24,694 79 |
| FF—19 | Fisheries | 160,341 01 | 999,840 97 | 109,826 80 | 305,446 48 |
| G—4 | Governor General's Secretary's Office | 84,435 59 | ..... | ..... | 961 95 |
| H—25 | Immigration and Colonization | 375,656 40 | 1,116,500 36 | 65,913 73 | 40,947 70 |
| I—42 | Indian Affairs | 181,432 43 | 959,861 58 | 99,979 13 | 668,201 68 |
| J—5 | Insurance | 101,182 53 | ..... | 11,475 92 | 13 43 |
| K—61 | Interior | 2,046,933 48 | 1,504,532 50 | 81,027 77 | 426,220 65 |
| L—20 | Justice | 292,812 99 | 3,106,155 27 | 210,231 76 | 1,331,095 04 |
| M—12 | Labour | 273,272 12 | 16,048 65 | 14,420 17 | 677 09 |
| N—18 | Legislation | 918,626 70 | ..... | 4,128 05 | 31,711 87 |
| O—58 | Marine | 430,104 41 | 4,795,374 32 | 115,733 08 | 2,540,234 19 |
| P—14 | Mines | 864,766 38 | 81,170 60 | 51,973 43 | 114,518 38 |
| Q—68 | National Defence | 2,491,015 15 | 7,837,615 72 | 461,828 66 | 3,591,762 34 |
| R—131 | National Revenue | 1,592,040 80 | 9,863,155 32 | 254,727 60 | 337,982 98 |
| RR—38 | Pensions and National Health | 1,410,900 45 | 3,187,622 04 | 142,065 36 | 1,138,941 39 |
| S—36 | Post Office | 1,492,659 11 | 18,010,893 36 | 79,881 17 | 329,563 58 |
| SS—3 | Prime Minister's Office | 37,642 87 | ..... | ..... | ..... |
| T—15 | Printing and Stationery | 117,021 24 | ..... | 1,113 09 | 60,493 61 |
| U—4 | Privy Council Office | 48,124 84 | ..... | 1,902 50 | 19 34 |
| V—110 | Public Works | 703,824 48 | 4,901,637 12 | 130,709 44 | 4,662,074 81 |
| W—40 | Railways and Canals | 322,908 72 | 4,014,667 74 | 69,418 53 | 3,052,714 40 |
| X—29 | Royal Canadian Mounted Police | 142,529 14 | 1,786,695 64 | 217,694 37 | 673,649 57 |
| Y—9 | Secretary of State | 368,141 14 | ..... | 138 20 | 79 21 |
| Z—13 | Soldier Settlement of Canada | 193,759 34 | 594,324 35 | 131,887 70 | 1,792 79 |
| ZZ—42 | Trade and Commerce | 1,469,736 29 | 2,875,886 84 | 224,964 03 | 129,487 13 |
| | | 18,662,359 46 | 70,576,224 84 | 3,736,818 65 | 20,543,046 03 |
| | Debits to Open and Sundry Accounts | ..... | ..... | ..... | ..... |
| | Totals—Totaux | 18,662,359 46 | 70,576,224 84 | 3,736,818 65 | 20,543,046 03 |

*Credit amount.

†This amount comprises the following expenditures: Compensation, Indemnities, Relief and Gratuities $58,306,290.66; Construction by Contract, Acquisition of Properties, etc., $18,422,606.66; Elections, $126,177.55; Interest on Public Debt, $121,151,106.38; Mail Services, $15,004,771.76; Open and Sundry Accounts, $17,801,717; Pensions and Superannuations, $52,158,519.36; Sundry Special Outlay, $1,656,980.16. Total, $284,628,169.53.

## SOMMAIRE GÉNÉRAL ET CLASSIFICATION PAR MINISTÈRE, DES DÉPENSES

| New Autos and Auto Repairs, Renewals, etc. — Automobiles neuves, réparations, etc. | Printing and Stationery — Impressions et papeterie | Miscellaneous — Divers | Grants, Subsidies, etc. — Allocations, subventions, etc. | Other Outlay — Autres déboursés | Refunds and Adjustments — Recouvrements et ajustements | Total Expenditure — Dépenses totales |
|---|---|---|---|---|---|---|
| $ 46,976 48 | $ 376,683 56 | $ 439,744 93 | $ 1,118,613 20 | $ 916,382 40 | * $ 146,949 92 | $ 10,218,465 07 |
| 215 58 | 20,358 10 | 14,337 55 | ..... | 1,120 00 | ..... | 211,941 60 |
| ..... | 22,295 93 | 727 91 | ..... | 560 00 | ..... | 435,917 01 |
| ..... | 16,092 98 | 16,348 05 | ..... | ..... | ..... | 305,684 09 |
| 708 71 | 39,014 01 | 82,792 83 | 239,580 87 | 46,424 31 | 19,771 23 | 956,383 48 |
| 220 90 | 895,737 62 | 4,681,652 93 | 15,980,264 69 | 135,813,616 38 | 7,138 42 | 158,349,007 29 |
| 935 64 | 42,616 99 | 215,754 26 | 15,817 15 | 254,367 60 | * 59,055 67 | 2,045,891 23 |
| ..... | 5,792 10 | 56,311 67 | ..... | ..... | ..... | 147,501 31 |
| 1,071 91 | 36,423 30 | 509,205 08 | 77,600 00 | 36,642 10 | * 59,568 01 | 2,200,392 57 |
| 28,603 01 | 56,416 93 | 739,651 14 | 1,277,633 08 | 1,069,055 02 | 523 13 | 5,081,357 13 |
| ..... | 41,034 91 | 21,762 66 | ..... | 4,372 16 | ..... | 179,841 61 |
| 46,946 35 | 100,166 60 | 214,802 33 | 158,708 41 | 1,301,646 60 | * 10,347 60 | 5,870,637 09 |
| 32,828 09 | 45,894 75 | 223,472 62 | 3,650 00 | 50,521 20 | 243 46 | 5,296,905 18 |
| 93 11 | 63,685 32 | 109,281 02 | 10,467,848 34 | 35,392,092 73 | 454 40 | 46,337,872 95 |
| 1,985 86 | 163,145 43 | 49,687 95 | ..... | 1,767,707 30 | ..... | 2,936,993 16 |
| 8,574 03 | 155,102 24 | 817,076 68 | 72,321 07 | 2,905,536 48 | * 38,702 77 | 11,801,353 73 |
| 5,165 26 | 107,118 94 | 25,380 77 | 733,574 04 | 684 00 | 572 90 | 1,984,924 70 |
| 38,327 57 | 211,009 44 | 2,738,679 59 | 147,656 75 | 1,107,762 46 | * 333,089 08 | 18,292,568 60 |
| 47,691 54 | 489,039 39 | 824,977 01 | ..... | 398,600 78 | 112,233 47 | 13,920,448 89 |
| 3,013 37 | 152,167 79 | 4,075,203 61 | 256,179 00 | 51,257,706 65 | * 974,604 39 | 60,649,195 27 |
| 13,390 82 | 860,952 72 | 195,741 41 | ..... | 15,022,995 09 | 46,131 07 | 36,052,208 33 |
| ..... | ..... | ..... | ..... | ..... | ..... | 37,642 87 |
| 1,320 00 | 101,611 13 | 5,882 59 | ..... | 1,586 67 | 294 82 | 289,323 15 |
| ..... | 2,696 22 | 514 21 | ..... | ..... | ..... | 53,257 11 |
| 9,679 61 | 64,503 87 | 3,113,134 68 | 586,659 04 | 8,233,763 09 | * 248,019 72 | 22,157,966 42 |
| 11,339 28 | 58,097 10 | 317,500 56 | 9,186,529 20 | 8,373,669 07 | * 1,041,133 94 | 24,365,710 66 |
| 64,544 62 | 77,899 76 | 379,113 61 | 21,400 00 | 203,811 60 | 1,318 50 | 3,568,656 81 |
| ..... | 99,082 36 | 13,369 34 | 1,573 61 | 1,331,047 67 | ..... | 1,813,431 53 |
| 26,754 43 | 16,808 74 | 48,578 02 | ..... | 208,547 96 | * 6,805 86 | 1,215,647 47 |
| 96 05 | 465,144 03 | 1,676,850 78 | 3,029,376 82 | 1,126,233 21 | 724,452 18 | 11,722,227 36 |
| 390,482 22 | 4,786,592 26 | 21,607,535 79 | 43,374,985 27 | 266,826,452 53 | * 2,005,143 38 | 448,499,353 67 |
| ..... | ..... | ..... | ..... | 17,801,717 00 | ..... | 17,801,717 00 |
| 390,482 22 | 4,786,592 26 | 21,607,535 79 | 43,374,985 27 | †284,628,169 53 | * 2,005,143 38 | 466,301,070 67 |

*Crédits à déduire.

†Les dépenses suivantes sont comprises dans ce montant: Compensations, indemnités, secours et gratifications, $58,306,290.66; Travaux à forfait, achats de propriétés, etc., $18,422,606.66; Élections, $126,177.55; Intérêts de la dette publique, $121,151,106.38; Service des postes, $15,004,771.76; Comptes spéciaux ou divers, $17,801,717; Pensions et retraites, $52,158,519.36; Débours spéciaux divers, $1,656,980.16. Total, $284,628,169.53.

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| Seed Grain Advances, Saskatchewan Government, 1908 (*No transactions during the year*) | ... |
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| Prêts pour l'établissement des soldats colons— | |
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# OPEN AND TRUST ACCOUNTS

# COMPTES SPÉCIAUX ET FIDUCIAIRES

## EXTERNAL AFFAIRS DEPARTMENT
## MINISTÈRE DES AFFAIRES EXTÉRIEURES

**Empress of Ireland Relief Fund — Fonds de secours de l'"Empress of Ireland"**

| — | Dr. | Cr. |
|---|---|---|
| Received from the Trustees of the fund through the High Commissioner in London, England for distribution to beneficiaries in Canada | | $ 4,837 32 |
| Paid beneficiairies during the year | $ 4,018 14 | |
| Balance undistributed, March 31, 1932 | 819 18 | |
| | 4,837 32 | 4,837 32 |

## FINANCE DEPARTMENT — MINISTÈRE DES FINANCES

**Canadian Government Merchant Marine Limited — Marine marchande de l'État**
**Advance Account — Compte d'avances**

| — | Dr. | Cr. |
|---|---|---|
| Balance, April 1, 1931 | $ 13,695,627 95 | |
| Advances made during 1931-$2:— | | |
| To cover operating deficit—Certificates Nos. 1-12 | 444,285 53 | |
| Balance, March 31, 1932 | | $ 14,139,913 48 |
| | 14,139,913 48 | 14,139,913 48 |

**Canadian National Railways — Chemins de fer Nationaux du Canada**
**Temporary Loans — Prêts temporaires**

| — | Dr. | Cr. |
|---|---|---|
| Temporary advances issued under authority of P.C. 1188, May 20, 1931 | $ 11,400,000 00 | |
| Repayments against advances issued under authority of P.C. 1188, May 20, 1931 | | $ 11,400,000 00 |
| Temporary advances issued under authority of P.C. 2364, September 23, 1931 | 18,500,000 00 | |
| Temporary advances issued under authority of P.C. 3088, December 12, 1931 | 11,660,468 85 | |
| Repayments against advances issued under authority of P.C. 3088, December 12, 1931 | | 250,068 00 |
| Temporary advances issued under authority of P.C. 186, January 28, 1932, P.C. 679, March 29, 1932 and P.C. 874, April 19, 1932 | 11,210,815 56 | |
| Balance, March 31, 1932 | | 41,121,216 41 |
| | 52,771,284 41 | 52,771,284 41 |

# FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

## Canadian National (West Indies) Steamships Limited
## Marine du Gouvernement du Canada, (Ligne des Antilles)
## Advance Account — Compte d'avances

| — | Dr. | Cr. |
|---|---|---|
| Balance, April 1, 1931 | $ 1,855,120 60 | |
| Advances made during 1931-32 under authority of vote 380 in the Appropriation Act | 755,000 00 | |
| Balance, March 31, 1932 | | $ 2,610,120 60 |
| | 2,610,120 60 | 2,610,120 60 |

## Civil Service Insurance Fund — Fonds d'assurance du Service Civil

| — | Dr. | Cr. |
|---|---|---|
| Balance at credit, April 1, 1931 | | $ 6,373,614 43 |
| Premium Income | | 495,719 70 |
| Interest at 6 per cent to March 31, 1932 | | 389,376 13 |
| Death benefits paid | $ 159,550 59 | |
| Payments of surrender values on cancelled policies | 45,450 96 | |
| Refunds of overpayments of premiums | 580 52 | |
| Balance, March 31, 1932 | 7,053,128 19 | |
| | 7,258,710 26 | 7,258,710 26 |

## Common School Fund, Ontario and Quebec
## Fonds des écoles publiques, Ontario et Québec

| — | Dr. | Cr. |
|---|---|---|
| Balance at credit, April 1, 1931 | | $ 2,668,449 17 |
| Received on March 3, 1932, from the Provincial Treasurer of Ontario, being amount collected for the year ended October 31, 1931 | | 4,246 65 |
| Interest on $2,663,535.32 (balance, January 1, 1931), 6 m. to July 1, 1931 at 5 p.c | | 66,588 38 |
| Interest to July 1, 1931 on $4,913.85 received from the Provincial Treasurer of Ontario on February 7, 1931, 144 days at 5 p.c | | 96 93 |
| Interest on $2,668,449.17, 6 m. to January 1, 1932 at 5 p.c | | 66,711 23 |
| Interest for calendar year paid semi-annually to provinces, in proportion to population as determined by the census of 1921; Ontario, $73,909.46, Quebec, $59,487.08 | $ 133,396 54 | |
| Balance, March 31, 1932 | 2,672,695 82 | |
| | 2,806,092 36 | 2,806,092 36 |

## Contractors' Securities — Garantie des entrepreneurs
## Trust Account — Compte fiduciaire

| — | Dr. | Cr. |
|---|---|---|
| Balance at credit, April 1, 1931 | | $ 1,712,817 35 |
| Received during year from contractors, as security for due performance of contracts | | 451,403 94 |
| Interest credited at 3 per cent on monthly balances | | 34,217 83 |
| Security deposits returned to contractors with accrued interest | $ 1,524,114 44 | |
| Security deposits forfeited, credited to Fines and Forfeitures | 5,505 00 | |
| Interest previously allowed, now reclaimed | 349 82 | |
| Balance, March 31, 1932 | 668,469 86 | |
| | 2,198,439 12 | 2,198,439 12 |

# FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

## William Scott Special Account — Compte spécial de William Scott

| — | Dr. | Cr. |
|---|---|---|
| Balance, April 1, 1931 (Being amount received in 1930–31 from the estate of the late William Scott of Egmondville, Ont.) | | $ 10,904 96 |
| Amount received on mortgage due Scott estate | | 700 00 |
| J. M. McMillan for medical treatment of child of Pte. L. B. Atkinson | $ 47 00 | |
| Balance, March 31, 1932 | 11,557 96 | |
| | 11,604 96 | 11,604 96 |

## Federal District Commission — Commission du district fédéral

CASH ACCOUNT—COMPTE DE CAISSE

SUMMARY—SOMMAIRE

| | |
|---|---|
| Receipts, as detailed below | $ 322,924 84 |
| *Less:* Disbursements, as detailed below | 311,338 90 |
| Excess of Receipts over Disbursements | 11,585 94 |
| Balance brought forward from 1930–31 | 4,669 02 |
| Balance in hands of Commission, March 31, 1932 | 16,254 96 |

DETAILS—DÉTAIL

RECEIPTS—RECETTES

| | | |
|---|---|---|
| Dominion Government, statutory grant | $ 200,000 00 | |
| Dominion Government, special grant to provide for improvements and undertakings requiring a larger outlay than is available out of the actual annual income of the Commission (18-19 Geo. V Chap. 26, Sec. 9 (1) | 52,824 31 | |
| Dominion Government—Vote 292: To provide for the payment of the Exchequer Court Award and interest thereon and expenses of the expropriation proceedings taken by the Federal District Commission in connection with the Birkett leasehold on ordnance lands, being part of the Rideau Canal Reserve incorporated into the area of Confederation Park—transferred to 1931-32 by O.C. March 31/31, No. 18/785 | 58,870 26 | |
| Interest allowed by bank on deposits | 175 47 | |
| Rental Bate Island and Rockcliffe Park Booths | 840 00 | |
| Labour and material provided for Government Departments | 3,857 26 | |
| Sundry Receipts | 6,357 54 | |
| Total receipts—Total des recettes | | 322,924 84 |

DISBURSEMENTS — DÉBOURSÉS

| | |
|---|---|
| Salaries of Staff: D. Blair, engineer, $4,200; A. Chevrier, secretary, $3,500; A. K. Hay, consulting engineer, $3,000; W. E. O'Meara, secretary, $900; A. Stuart, superintendent of works, $6,000 | 17,600 00 |
| Wages to foremen, labourers, mechanics, etc | 150,623 03 |

## FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

### Federal District Commission–Con. — Commission du district fédéral–Suite

DISBURSEMENTS–*Conc.* — DÉBOURSÉS–*Fin*

| | | |
|---|---|---|
| Pensions to injured employees: | | |
| L. Bond, $240; N. Carpentier $257.15; L. Leblanc, $ 108 | $ 605 15 | |
| Claim for injury: | | |
| Miss C. Thompson | 50 00 | |
| Workmen's Compensation Board | 50 60 | |
| Materials, supplies, trucking, etc.: Canadian General Electric Co., electrical supplies, $960.97; motor, $105; Cities Service Oil Co., Ltd., gasoline and oil, $2,390.70; Davidson & Crooks, gully grates, lamp-post tops, etc., $1,152.54; R. R. Foster, sand and stone, $2,220.99; General Supply Co. of Canada, Ltd., pipe, leather belting, drills, etc., $1,579.98; Graham Bros., Ltd., flowers, seeds, etc., $1,010.40; Keyes Supply Co., Ltd., automobile accessories, $448.99; miscellaneous hardware, $557.02; T. S. Kirby Co., Ltd., cement, $4,958.52, lime, $3.60; MacDonald Tire Shop, automobile tires and tubes, repairs to same, $1,023.10; Mahoney & Rich, filling, $7,710.25; McAuliffe-Grimes Lumber Co., lumber, $1,577.33; McMullens-Perkins, Ltd., machinery, welding, grinding and miscellaneous repairs, $1,190.15; Northern Electric Co., Ltd., electrical supplies, $1,312.59; Ottawa Electric Co., electricity furnished, $6,328.76; supplying and installing underground service for new boathouse, $366.60; one cedar pole, $38.02; Paint Service, Ltd., paint, painting supplies, $1,330.45; Plaunt Hardware Co., chain link fence, miscellaneous hardware, $1,303.26; C. C. Ray Co., Ltd., coal, $1,679.67; Jas. Stuart & Sons, flowers, $1,660.56; payments under $1,000; automobile supplies and repairs, $1,217.43; building materials, $134.30; car tickets, $335; cedar poles, $60.30; coal, $62.34; drugs, $18.72; electrical work and supplies, $444.91; electricity furnished, $321.23; filling, sand, stone, etc., $1,908.46; flower plants, trees, etc., $1,498.22; gasoline and oil, $1,196.42; hardware supplies, $2,524.84; labour to build chimney on boathouse, $104.54; lawn-mowers and lawn-mower parts, $843.88; lumber, $996.89; machinery parts, $10.02; moving wires at Bower Ave. and Echo Drive, $6.05; office furniture and equipment, $193.45; paint and oil, $128.18; photography, $237.67; pipe, $636.04; plumbing, $1,073.37; power lawn-mower, $430; pump complete with tools, $410.35; rail, $97.75; raincoat, awnings, etc., $180.99; removing two push braces on Echo Drive, $27.76; repair of Elm tree on the driveway, $256.50; repairing and connecting water service, $267.46; Ross Snow plow, $468; signs, glasses, reflectors, etc., $219.30; sodding, $360.78; speed reduction unit, $123.97; stationery, $867.55; supplying and applying paving material at Cummings Bridge, $313.50; trucking and cartage, $1,563.80; tubing, water-hose and rubber goods, $539.89; uniforms and caps for constables, $69; Waterbury Chemical Toilet Equipments, $380; welding snow plow frame, $55.43; sundries, $1,354.20 | 62,847 94 | |
| Various outlay: Rowat Ahearn, insurance, $1,041.55; Grant Bros. Construction, sidewalks and park road, City Hall, Hull, $1,300; Ottawa Electric Co., rent and janitor service, $2,377.89; Quain & Wilson, services and disbursements, $1,731.16; payments under $1,000: automobile and truck licences, $374; boat and oars, $41; cave-creek drainage assessment, Township of Nepean, $483.90; engineering services, $192.90; excise tax stamps, $90; expenses of hiring and operating steam shovel, $191.30; freight and express, $962.69; insurance, $834.04; legal expenses, $357.70; maintenance of railway level crossings, including signals, $962.98; medical and hospital services, $301.06; municipal taxes for pavement, sidewalks, sewers, etc., $5,542.19; outboard motor, $115; postage stamps, $84; register, $252.70; rent of garages, tool houses, etc., $289.66; rent of Neon sign, $240; storage, $48.59; subscriptions to newspapers and technical magazines, $25.50; telegrams, $0.40; telephone service, $761.66; wreaths, $45; sundries, $93.91. | 18,740 78 | |
| Park Sites, acquisition of properties: | | |
| Expropriation of Birkett Property: | | |
| Murphy, Fisher, Clarke & Robertson, legal costs, being a portion of the Exchequer Court award, $4,763.13; interest on bank loan, $1,951.14; amount paid by Finance Department in Exchequer Court, $54,107.13 | 60,821 40 | |
| Total disbursements—Total des déboursés | | $ 311,338 90 |
| Excess of Receipts over Disbursements—Excédent des recettes sur les déboursés | | 11,585 94 |

# FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

## Federal District Commission–Con. — Commission du district fédéral–Suite

COMPARISON OF ESTIMATES APPROVED BY THE GOVERNOR GENERAL IN COUNCL WITH ACTUAL EXPENDITURE IN 1931-32

COMPARAISON ENTRE LES CRÉDITS AUTORISÉS PAR LE GOUVERNEUR GÉNÉRAL EN SON CONSEIL, ET LES DÉPENSES DE 1931-32

| — | Estimates — Crédits | Expenditure — Dépenses | Unexpended — Non employés | Over expended — Dépassés |
|---|---|---|---|---|
| General | | | | |
| Office Staff | $ 17,600 00 | $ 17,600 00 | | |
| Contingencies | 14,400 00 | 9,910 22 | $ 4,489 78 | |
| Machinery, repairs, tools, etc | 10,000 00 | 5,735 34 | 4,264 66 | |
| | *42,000 00* | *33,245 56* | *8,754 44* | |
| Maintenance | | | | |
| Bronson Park | 1,000 00 | 1,023 53 | ..... | $ 23 53 |
| Central Park | 10,000 00 | 11,044 92 | ..... | 1,044 92 |
| Confederation Park | 6,000 00 | 5,737 07 | 262 93 | |
| Dow's Lake Park | 10,000 00 | 13,292 19 | ..... | 3,292 19 |
| Eastview Park | 3,000 00 | 2,930 63 | 69 37 | |
| Echo Drive—Deep cut to Pretoria | 3,000 00 | 3,651 99 | ..... | 651 99 |
| Echo Drive—Bank to Bronson | 7,000 00 | 8,204 31 | ..... | 1,204 31 |
| Flora Lake Park | 2,500 00 | 2,165 41 | 334 59 | |
| Island Park Driveway—Carling to Bridge | 12,000 00 | 11,076 83 | 923 17 | |
| Island Park Driveway—Champlain Bridge | 12,000 00 | 7,707 38 | 4,292 62 | |
| Island Park Driveway—Bridge to Aylmer Road | 5,000 00 | 3,771 69 | 1,228 31 | |
| King Edward Ave. Park | 7,000 00 | 8,527 81 | ..... | 1,527 81 |
| Lady Grey Drive and Nepean Point Park | 6,000 00 | 5,044 01 | 955 99 | |
| MacDonald Gardens | 5,000 00 | 4,573 91 | 426 09 | |
| National Park | 5,000 00 | 4,917 53 | 82 47 | |
| Rideau Canal Driveway | 26,000 00 | 22,812 97 | 3,187 03 | |
| Rideau Canal Driveway—Bank to Bronson | 7,000 00 | 6,593 00 | 407 00 | |
| Rockcliffe Park | 11,000 00 | 11,552 55 | ..... | 552 55 |
| Somerset Street Park | 2,000 00 | 2,052 39 | ..... | 52 39 |
| Strathcona Park | 7,000 00 | 5,415 77 | 1,584 23 | |
| Val Tetreau Park | 2,500 00 | 2,061 94 | 438 06 | |
| Snow removal | 8,000 00 | 5,818 15 | 2,181 85 | |
| | *158,000 00* | *149,975 98* | *16,373 71* | *8,349 69* |
| New Works | | | | |
| Echo Drive, Bank to Pretoria Ave | 30,000 00 | 30,015 03 | ..... | 15 03 |
| New Park, Water and Rose Streets | 3,000 00 | 3,000 00 | | |
| Hull City Hall Park | 1,500 00 | 1,318 00 | 182 00 | |
| Boathouse Equipment, Dow's Lake | 5,000 00 | 5,000 00 | | |
| Central Park | 15,000 00 | 13,846 76 | 1,153 24 | |
| Rockcliffe Park | 3,000 00 | 2,702 47 | 297 53 | |
| Confederation Park—Birkett Expropriation case | 60,078 84 | 58,870 26 | 1,208 58 | |
| | *117,578 84* | *114,752 52* | *2,841 35* | *15 03* |
| | 317,578 84 | 297,974 06 | 27,969 50 | 8,364 72 |
| Sundry work by the Commission (recoverable) | ..... | 13,364 84 | | |
| | | 311,338 90 | | |

NOTE — REMARQUE

This statement has been compiled from information furnished by the Federal District Commission and has been certified by the Secretary as being in agreement with their records. No verification of the distribution of expenditure under the various estimates has been made in this office—*A.G.* — Cet état établi d'après les renseignements fournis par la Commission du district fédéral, a été certifié par son secrétaire comme étant conforme à ses livres. La vérification de la répartition des dépenses, d'après les différents crédits, n'a pas été faite dans ce bureau—*A.G.*

# FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

## Federal District Commission–Con. — Commission du district fédéral–Suite

SUMMARY OF EXPENDITURE FOR 1931-32 AND TO MARCH 31, 1932
SOMMAIRE DES DÉPENSES DE 1931-32 ET AU 31 MARS 1932

| — | Expenditure in 1931-32 — Dépenses en 1931-32 | Total Expenditure to Mar. 31, 1932 — Dépenses totales au 31 mars 1932 |
|---|---|---|
| **General — En général** | | |
| Superintendence and Office Staff | $ 17,600 00 | $ 195,011 32 |
| Interest on overdrafts at Bank | | 11,878 86 |
| Machinery, rolling stock, contingencies, etc | 15,645 56 | 366,930 36 |
| Purchase of Syenite Quarry | | 3,514 75 |
| Storage shed and garage | | 94,789 87 |
| Boathouse on Dow's Lake | 5,000 00 | 29,732 14 |
| Redemption of Debentures, interest | | 72,906 16 |
| | *38,245 56* | *774,763 46* |
| **Construction and Maintenance — Construction et entretien** | | |
| Bronson and Somerset Parks—construction | | 7,504 62 |
| " " maintenance | 3,075 92 | 30,640 55 |
| Central Park—construction | | 67,555 68 |
| " maintenance | 24,891 68 | 122,890 12 |
| Clemow and Monkland Avenues—construction | | 43,301 85 |
| " " " maintenance | | 44,837 72 |
| Confederation Park—construction | | 1,566,141 83 |
| " " maintenance | 5,737 07 | 11,106 65 |
| " " Birkett Expropriation case | 58,870 26 | 98,737 79 |
| Dow's Lake Playgrounds | | 14,140 30 |
| Green and Maple Islands—construction | | 17,456 02 |
| " " maintenance | | 19 55 |
| Greenhouses—construction | | 46,839 17 |
| " maintenance | | 128,857 13 |
| Hull City Hall Square | 1,318 00 | 5,307 03 |
| Island Park Driveway—construction | | 295,279 92 |
| " " bridges | | 749,880 36 |
| " " maintenance | 22,555 90 | 105,032 00 |
| King Edward Avenue and Park—construction | 3,000 00 | 144,972 58 |
| " " " maintenance | 8,527 81 | 113,534 04 |
| Lake Flora, Hull—construction | | 68,059 72 |
| " " maintenance | 2,165 41 | 3,479 25 |
| MacDonald Gardens—construction | | 23,904 48 |
| " " maintenance | 4,573 91 | 57,758 20 |
| Major Hill Park | | 4,216 00 |
| Minto Bridges—construction | | 45,450 13 |
| " maintenance | | 20,284 07 |
| National Park—construction | | 223,848 25 |
| " maintenance | 4,917 53 | 111,106 33 |
| Nepean Point and Lady Grey Drive—construction | | 174,313 21 |
| " " " " maintenance | 5,044 01 | 85,882 52 |
| Rideau Canal Driveway—construction | 30,015 03 | 715,344 17 |
| " " maintenance | 54,554 46 | 577,614 98 |
| Rideau River Park—construction | | 45,927 52 |
| " " maintenance | 2,930 63 | 4,652 24 |
| Rockcliffe Park—construction | 2,702 47 | 232,729 49 |
| " maintenance | 11,552 55 | 160,253 59 |
| Stanley Avenue | | 2,454 74 |
| Strathcona Park—construction | | 56,242 91 |
| " maintenance | 5,415 77 | 81,856 08 |
| Val Tetreau Park—construction | | 5,990 08 |
| " " maintenance | 2,061 94 | 3,531 84 |
| Snow removal | 5,818 15 | 5,818 15 |
| | *259,728 50* | *6,324,752 86* |

## FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

### Federal District Commission–Conc. — Commission du district fédéral–Fin

SUMMARY OF EXPENDITURE FOR 1931-32 AND TO MARCH 31, 1932-*Conc.*
SOMMAIRE DES DÉPENSES DE 1931-32 ET AU 31 MARS 1932-*Fin*

| — | Expenditure in 1931-32 — Dépenses en 1931-32 | Total Expenditure to Mar. 31, 1932 — Dépenses totales au 31 mars 1932 |
|---|---|---|
| OTHER DISBURSEMENTS — AUTRES DÉBOURSÉS | | |
| Sundry work by Commission | $ 13,364 84 | $ 276,143 33 |
| Redemption of Debentures—principal | ..... | 270,373 84 |
| | *13,364 84* | *546,517 17* |
| | 311,338 90 | 7,646,033 49 |

NOTE — REMARQUE

This statement has been compiled from information furnished by the Federal District Commission. The distribution of expenditure under the various projects has not been verified in this office—*A.G.* — Cet état fut établi d'après les renseignements fournis par la Commission du district fédéral. La répartition des dépenses relatives aux différents projets n'a pas été vérifiée dans ce bureau—*A.G.*

### National Battlefields Commission — Commission nationale des champs de bataille

CASH ACCOUNT—COMPTE DE CAISSE

SUMMARY—SOMMAIRE

| — | Balance on hand April 1, 1931 — En caisse le 1er avril 1931 | Receipts — Recettes | Disbursements — Déboursés | Balance on hand Mar. 31, 1932 — En caisse le 31 mars 1932 |
|---|---|---|---|---|
| Land Account | $ 17,965 54 | $ 1,400 48 | $ 300 00 | $ 19,066 02 |
| Quebec Tercentenary Account | 3,143 71 | ..... | ..... | 3,143 71 |
| Administration Account | 1,687 56 | 6,546 93 | 7,997 87 | 236 62 |
| Construction Account | 10,789 56 | 32,785 27 | 42,741 91 | 832 92 |
| Maintenance of Park Account | 12 99 | 48,129 44 | 44,522 62 | 3,619 81 |
| | 33,599 36 | 88,862 12 | 95,562 40 | 26,899 08 |

## FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

**National Battlefields Commission**–Conc. — **Commission nationale des champs de bataille**–Fin

DETAILS — DÉTAIL

RECEIPTS — RECETTES

| | | |
|---|---|---|
| Land Account | | |
| Town of Montcalm, 20th annual payment on loan of $13,924.90 amortized at 30 years | $ 710 44 | |
| Interest allowed by bank on balances | 690 04 | |
| | *1,400 48* | |
| Administration Account | | |
| Amount allocated from Dominion Government Grant | 6,500 00 | |
| Interest allowed by bank on balances | 46 93 | |
| | *6,546 93* | |
| Construction Account | | |
| Amount allocated from Dominion Government Grant | 20,500 00 | |
| Interest allowed by bank on balances | 92 83 | |
| Quebec Harbour Commissioners, share of cost of widening Gilmour Hill Drive | 11,851 26 | |
| Railway Passengers Assurance, compensation *re* accident | 12 80 | |
| Norther Electric Co., refund for reels | 328 38 | |
| | *32,785 27* | |
| Maintenance of Park Account | | |
| Amount allocated from Dominion Government Grant | 48,000 00 | |
| Interest allowed by bank on balances | 24 97 | |
| Travellers Insurance, compensation *re* damage to lamp post | 33 05 | |
| Refund Employers' Liability Insurance | 71 42 | |
| | *48,129 44* | |
| | | $ 88,862 12 |

DISBURSEMENTS — DÉBOURSÉS

| | | |
|---|---|---|
| Land Account | | |
| Addie, G. K., consultations, researches, valuation and report *re* Quebec Skating Club property | 300 00 | |
| Administration Account | | |
| Staff: G. E. Gauvin, secretary, $3,000; G. Langlois, clerk, $1,899.92 | 4,899 96 | |
| Travelling expenses, A. G. Doughty | 10 00 | |
| Legal expenses, Meredith & Meredith | 18 75 | |
| Banque Canadienne Nationale: rent of offices, $2,708.42; lighting, $63.70 | 2,772 12 | |
| Sundry payments: printing and stationery, $106.95; telephone rental, $77.40; typewriter supplies, $27.62; sundries, $85.07 | 297 04 | |
| | *7,997 87* | |
| Construction Account | | |
| Labourers | 25,161 12 | |
| Bardon, A. F., shrubs | 1,237 00 | |
| Canadian Construction, Ltd., asphalt | 4,544 00 | |
| Lambert, J. A. T., Ford truck | 1,065 00 | |
| Northern Electric Co., Ltd.: cable and reels, $2,487.21; globes, $375; receptacles, sockets and tape, $149 | 3,011 21 | |
| Pruneau & Co.: cement, $1,180.55; tile, pipe, etc., $155.62 | 1,336 17 | |
| Payments under $1,000: cartage, $162.01; cedar posts, $65.30; culverts, concrete pipe, tiles, etc., $717.48; curb stone, $984.20; drill, $88; dynamite and fuse caps, $271.45; freight charges, $103.50; gasoline and oil, $488.30; insurance premiums, $695.67; iron and steel, $95.02; lumber, $63.69; machine parts, $159.03; manhole covers, $88.92; photos, $54; professional services *re* paving Gilmour Hill Drive, $213; sand and gravel, $285.49; seeds, $301.60; stone, $666.48; surveying and mechanical instruments, etc., $96.35; tilter mixer, $290; tools, $295.14; sundries, $202.78 | 6,387 41 | |
| | *42,741 91* | |
| Maintenance of Park Account | | |
| Altherr, E., superintendent: salary, $3,999.96; allowance for heating and lighting, $50 | 4,049 96 | |
| Langlois, G., clerk | 424 00 | |
| Wages: constables, $5,403; labourers, $19,795.60 | 25,198 60 | |
| Canadian Import Co., coal | 1,071 33 | |
| Quebec Power Co., electric current | 4,115 81 | |
| Payments under $1,000: asphalt, $533; automobile repairs and supplies, $617.35; cement, $44.90; clothing, $265.20; compost mixer, $575; feed, $173.65; fertilizer, $387; firewood, $180; flower pots, $69; freight, $66.37; gasoline and oil, $888.78; glass, $91.72; insurance premiums, $946.37; iron, $84.14; lights, $75; lumber, $564.22; machinery and parts, $198.47; paint and painters' supplies, $809.96; receptacles for soap, sanitary towels, etc., $116.53; removing snow, $845.29; seeds and bulbs, $597.55; shrubs and plants, $169; sundry hardware, tools, etc., $343.39; sundry repairs and supplies, $411.39; taxes, $44; telephone rental and messages, $178.46; ticking bags, $50.20; Union Jacks, $45.34; sundries, $291.64 | 9,662 92 | |
| | *44,522 62* | |
| | | 95,562 40 |
| Excess of disbursements over receipts — Excédent des déboursés sur les recettes | | 6,700 28 |

## FINANCE DEPARTMENT–Conc. — MINISTÈRE DES FINANCES–Fin

### Retirement Fund — Fonds de retraite

| — | Dr. | Cr. |
|---|---|---|
| Balance at credit, April 1, 1931 | | $ 6,271,610 87 |
| Abatements from salaries of contributors | | 433,836 01 |
| Interest at 5 p.c., added semi-annually to individual balances | | 317,251 96 |
| Abatements returned to contributors with accrued interest | $ 277,382 26 | |
| Transfer to Superannuation Fund No. 5 of amounts at credit of contributors to Fund No. 5 | 2,369 65 | |
| Balance, March 31, 1932 | 6,742,946 93 | |
| | 7,022,698 84 | 7,022,698 84 |

### Superannuation Fund No. 2 — Fonds de pension N° 2

*Civil Service Superannuation and Retirement Act*
*Loi du fonds de pension et de retraite du Service Civil*

| — | Dr. | Cr. |
|---|---|---|
| Balance at credit, April 1, 1931 | | $ 2,113,674 69 |
| Abatements from salaries of contributors | | 224 33 |
| Superannuation Allowances paid in 1931-32 | $ 44,168 81 | |
| Balance, March 31, 1932 | 2,069,730 21 | |
| | 2,113,899 02 | 2,113,899 02 |

### Superannuation Fund No. 5 — Fonds de pension N° 5

*Civil Service Superannuation Act, 1924 — Loi de pension du Service Civil, 1924*

| — | Dr. | Cr. |
|---|---|---|
| Balance at credit, April 1, 1931 | | $ 32,941,188 19 |
| Contributions, less refunds | | 2,566,735 90 |
| Transfer from Consolidated Fund of an amount equal to the current contributions for fiscal year 1930-31 (O.C. 16th June, 1927, Sec. 16) | | 2,228,625 53 |
| Interest at 4 per cent to March 31, 1932 | | 1,335,056 21 |
| Superannuation allowances paid in 1931-32 | $ 1,725,503 76 | |
| Balance, March 31, 1932 | 37,346,102 07 | |
| | 39,071,605 83 | 39,071,605 83 |

# IMMIGRATION AND COLONIZATION DEPARTMENT
# MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION

**Empire Settlement Scheme — Projet d'Établissement Impérial**

**Assisted Passage Loan Account — Compte des prêts pour frais de traversée**

| — | Dr. | Cr. |
|---|---|---|
| Balance of Canadian Government's share of loans, April 1, 1931 | $ 125,807 18 | |
| Repayable advances of 50 per cent of assistance by Canadian Government— | | |
| Household Workers | 3 65 | |
| New Brunswick Settlement Scheme | 573 62 | |
| | *577 27* | |
| Payment to United Kingdom Government of 50 per cent of net repayments of loans | 3,707 31 | |
| Adjustment of errors in previous years | 192 25 | |
| Repayments by settlers who have been deported | | $ 4 87 |
| Repayments by settlers on account of advances | | 7,438 20 |
| | | *7,443 07* |
| Balance, March 31, 1932 | | 122,840 94 |
| | 130,284 01 | 130,284 01 |

**Immigration Guarantee and Special Fund**

**Fonds de garantie et spécial de l'Immigration**

| — | Dr. | Cr. |
|---|---|---|
| Balance at credit, April 1, 1931, representing cash bonds, fines and sundry deposits, held in suspense pending final disposal | | $ 303,851 70 |
| Amounts credited during 1931–32 | | 74,626 04 |
| Returned to original depositors or expended on their behalf | $ 107,586 44 | |
| Transferred to credit of Receiver General as Refunds of Expenditure, Immigration and Colonization | 2,360 44 | |
| Transferred to credit of Receiver General as Revenue: Casual Revenue, $37.90; Fines and Forfeitures, $15,625.50 | 15,663 40 | |
| Transferred to Land Settlement Branch to be disbursed on behalf of settlers | 3,388 10 | |
| Remitted to United Kingdom Government, as proceeds of sale of Hebridean Cottages | 2,566 15 | |
| Disposal of collections in excess of loans from Empire Settlement Scheme settlers who did not remain at housework or on farms: Canadian Government, credited to Casual Revenue, $1,017.59; United Kingdom Government, $2,045.39; various steamship companies, $440.31 | 3,503 29 | |
| Disposal of amounts received from railway companies for unused rail fares issued to Empire Settlement Scheme migrants: Canadian Government, credited to Assisted Passage Loan Account | 15 56 | |
| Balance, March 31, 1932 | 243,394 36 | |
| | 378,477 74 | 378,477 74 |

# IMMIGRATION AND COLONIZATION DEPARTMENT–Conc.
# MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION–Fin

**Immigration Agents' Trust Accounts — Comptes fiduciaires des agents d'Immigration**

**Cash Account — Compte de caisse**

| — | Halifax | St. John (City) — St-Jean (Ville) | St. John (West) — St Jean (Ouest) | Quebec — Québec | Montreal — Montréal | Toronto | Winnipeg | Vancouver | Victoria | Sundry Inspection points — Autres points d'inspection |
|---|---|---|---|---|---|---|---|---|---|---|
| CREDITS | | | | | | | | | | |
| Balances at credit of accounts April 1, 1931 | $ 322 22 | ..... | ..... | ..... | $ 7,237 50 | $ 3,950 00 | $ 2,550 00 | $ 8,827 26 | $ 8,175 00 | |
| Amounts received during year for bonds, special deposits, etc. | 16,154 69 | $ 605 84 | $ 466 47 | $ 16,653 01 | 451,926 16 | 16,506 18 | 26,756 40 | 204,586 04 | 19,751 43 | $ 20,058 47 |
| | 16,476 91 | 605 84 | 466 47 | 16,653 01 | 459,163 66 | 20,456 18 | 29,306 40 | 213,413 30 | 27,926 43 | 20,058 47 |
| DEBITS | | | | | | | | | | |
| Refunded to depositors or expended on their behalf | 11,719 98 | ..... | ..... | 6,450 00 | 439,852 91 | 15,096 96 | 11,464 93 | 174,761 54 | 17,890 18 | 12,638 81 |
| Transferred to Department at Ottawa | 4,749 63 | 605 84 | 466 47 | 10,203 01 | 16,749 75 | 3,488 17 | 15,481 47 | 16,556 36 | 3,136 25 | 5,769 66 |
| Balances, March 31, 1932 | 7 30 | ..... | ..... | ..... | 2,561 00 | 1,871 05 | 2,360 00 | 22,095 40 | 6,900 00 | 1,650 00 |
| | 16,476 91 | 605 84 | 466 47 | 16,653 01 | 459,163 66 | 20,456 18 | 29,306 40 | 213,413 30 | 27,926 43 | 20,058 47 |

# INDIAN AFFAIRS DEPARTMENT
# DÉPARTEMENT DES AFFAIRES INDIENNES

**Indian Commissioner's Greater Production Account**
**Commissaire des Indiens, Compte d'Intensification de la production**

## CASH ACCOUNT — COMPTE DE CAISSE

### SUMMARY — SOMMAIRE

| | | |
|---|---|---|
| Amount held by Commissioner, April 1, 1931 | $ 5,176 25 | |
| Receipts as detailed below | 3,272 79 | |
| | $ | 8,449 04 |
| *Less*—Disbursements as detailed below | | 7,725 26 |
| Balance transferred to special account in the Indian Trust Fund as authorized by section 94A of the Indian Act as amended April 10, 1930 | | 723 78 |

### DETAILS — DÉTAIL

#### RECEIPTS — RECETTES

| | | |
|---|---|---|
| Greater Production Farm, Muscowpetung's Reserve— | | |
| Sales: seed grain, $179.35; sundry, $5 | 184 35 | |
| Interest allowed by bank on amount of deposit | 73 51 | |
| Transferred from Special Account, Indian Trust Fund, $3,000; sundry, $14.93 | 3,014 93 | |
| | | 3,272 79 |

#### DISBURSEMENTS — DÉBOURSÉS

| | | |
|---|---|---|
| Greater Production Farm, Muscowpetung's Reserve— | | |
| Wages: foreman, $815; cooks, $372.21; teamsters and harvesters, $1,285.76; board of men, $594.72 | 3,067 69 | |
| Supplies and Repairs: automobile expenses, $229.92; binder twine, $50.39; fuel, $232.35; gasoline and oil, $352.20; machinery and tools, $111.90; repairs, $413.23; seed, $1,297.43; stable and harness expenses, $315.53; sundries, $71.58 | 3,074 53 | |
| Miscellaneous: Surrender money paid Indians, farm lease, $500; grant for roadwork, $100; telephone, $47.80 | 647 80 | |
| | *6,790 02* | |
| Commissioner's House: fuel, $516.70; light and water rates, $247.21; repairs, $163.78; sundries, $7.55 | 935 24 | |
| | | 7,725 26 |
| Excess of disbursements over receipts — Excédent des déboursés sur les recettes | | 4,452 47 |

# INDIAN AFFAIRS DEPARTMENT–Con.

# DÉPARTEMENT DES AFFAIRES INDIENNES–Suite

## Indian Trust Fund — Fonds fiduciaires des Indiens

| — | Dr. | Cr. |
|---|---|---|
| Balance at credit of Trust Accounts, April 1, 1931 | | $ 13,764,581 06 |
| Interest for 12 m. on above balance: 6 p.c. on $1,089,844.37; 5 p.c. on $12,674,736.69 | | 699,127 48 |
| Transfer from 1930–31 of amount at credit of Account No. 455, Soldier Settlement Board on March 31, 1931 | | 5,914 61 |
| Grants to aid Trust Funds, paid from appropriations— | | |
| Robinson Treaty Annuities, Account No. 26 | | 4,500 00 |
| Suppression of Liquor Traffic, Account No. 310 | | 3,000 00 |
| Grants from New England Society: Mohawk Institute, $5,585.93; Lytton Residential School, $7,820.31 | | 13,406 24 |
| Collections during the year— | | |
| On account of land sales | | 94,036 82 |
| Rentals | | 106,718 93 |
| Timber dues and sales | | 46,427 54 |
| Roadwork | | 16,025 15 |
| Insurance and compensation for losses | | 26,267 38 |
| Liquor fines | | 6,014 53 |
| Shares of Indians transferred (*see* contra) | | 2,866 15 |
| Miscellaneous receipts | | 24,751 65 |
| Repayments by Indians, loans, $21,055.08; seed grain advances and farming, $6,105.47 | | 27,160 55 |
| Deposits to Savings Account No. 201 | | 28,576 94 |
| Advance from Soldier Settlement Board for loans to Indian soldier settlers | | 5,000 00 |
| Refunds of expenditure of previous years | | 6,632 70 |
| Outstanding cheques of 1929–30 repaid by banks | | 258 50 |
| | | *1,116,684 17* |
| Expenditure— | | |
| Salaries and wages | $ 74,700 90 | |
| Building material and repairs | 126,858 99 | |
| Farm equipment and machinery | 40,724 62 | |
| Farming operations | 14,015 98 | |
| Live stock | 29,994 03 | |
| Protection of timber | 10,243 06 | |
| Repairs to roads and bridges | 40,286 83 | |
| Seed grain | 17,526 41 | |
| Wells | 2,925 21 | |
| Electric light, water and telephone charges | 3,330 00 | |
| Enfranchisement | 18,612 91 | |
| Expenditure *re* prevention of liquor traffic | 7,949 32 | |
| Installing electric light system, village | 5,200 00 | |
| Medical and hospital care | 91,989 31 | |
| Relief | 137,525 99 | |
| Shares of Indians transferred (*see* contra) | 2,866 15 | |
| Miscellaneous | 18,530 46 | |
| Refunds and adjustments | 2,728 48 | |
| Distribution to Indians: annuities, $26,188.50; interest moneys, $378,-103.20; land receipts, $32,467.34; rents, $49,342.52; timber receipts, $30,298.06; fire insurance and compensation for losses, $22,806.11 | 539,205 73 | |
| Loans to Indians | 5,681 48 | |
| Grants for maintenance: Mohawk Institute, $2,000; Lytton Residential School, $2,900 | 4,900 00 | |
| Outstanding cheques paid | 24 00 | |
| Transfer to Soldier Settlement Board of amounts collected as repayment of loans to Indian soldier settlers | 11,710 98 | |
| Withdrawals by Indians from savings | 28,408 51 | |
| Transfer to 1932–33 of amount at credit of Account No. 455, Soldier Settlement Board on March 31, 1932 | 1,247 67 | |
| | *1,237,187 02* | |
| Balance, March 31, 1932 | 13,644,079 21 | |
| | 14,881,266 23 | 14,881,266 23 |

NOTE — REMARQUE

The summarized statement of Capital and Interest Accounts for each Band is given in Volume II, Part I, pages 43 to 53.

Un sommaire des comptes de capital et d'intérêts de chaque bande paraît dans le Volume II, Partie I, pages 43 à 53.

## INDIAN AFFAIRS DEPARTMENT–Conc.
## DÉPARTEMENT DES AFFAIRES INDIENNES–Fin

**Indian Affairs "Special" Account — Affaires indiennes, Compte "spécial"**

*(Prairie Provinces Indian Fund — Fonds des Indiens des Provinces de l'ouest)*

| — | Dr. | Cr. |
|---|---|---|
| Balance at credit April 1, 1931 | | $ 45 09 |
| Transferred to Casual Revenue, 1931–32 | $ 45 09 | |

## INTERIOR DEPARTMENT — MINISTÈRE DE L'INTÉRIEUR

**School Lands Funds — Fonds des terres d'écoles**

**Trust Accounts — Comptes fiduciaires**

| — | Alberta | Manitoba | Saskatchewan |
|---|---|---|---|
| Balances, April 1, 1931 | $ 137,151 31 | $ 16,045 43 | $ 186,156 73 |
| RECEIPTS — RECETTES | | | |
| Interest at 5 p.c. on principal moneys | 807 11 | 185 78 | 1,062 99 |
| Interest at 5 p.c. on balance returned to provinces | 764 13 | 9 40 | 801 75 |
| Interest on funds invested in Dominion 5 p.c. Debenture Stock | 357,864 23 | 221,809 07 | 666,775 98 |
| Refund, L. E. Turner, unexpended Balance of advance | | 13 50 | |
| | 496,586 78 | 238,063 18 | 854,797 45 |
| DISBURSEMENTS — DÉBOURSÉS | | | |
| Payments to Provincial Treasurers of moneys other than principal moneys | 72,582 11 | 1,196 28 | 101,117 73 |
| Final payments to Provincial Treasurers of interest at 5 p.c. on principal moneys | 1,571 24 | 195 18 | 1,864 74 |
| Payments to Provincial Treasurers of Interest on Debenture Stock | 357,864 23 | 221,809 07 | 666,775 98 |
| Principal money invested in Dominion of Canada 5 p.c. debenture stock | 64,569 20 | 14,862 65 | 85,039 00 |
| | 496,586 78 | 238,063 18 | 854,797 45 |
| SECURITIES, AT PAR, HELD FOR THE FUND BY THE FINANCE DEPARTMENT<br>VALEURS AU PAIR, DÉTENUES POUR LE FONDS PAR LE MINISTÈRE DES FINANCES | | | |
| Amount invested in Dominion of Canada 5 p.c. debentures as at April 1, 1931 | 9,500,000 00 | 5,905,000 00 | 17,724,000 00 |
| Debentures purchased during the year | 64,569 20 | 14,862 65 | 85,039 00 |
| | 9,564,569 20 | 5,919,862 65 | 17,809,039 00 |

# INTERIOR DEPARTMENT–Conc.
# MINISTÈRE DE L'INTÉRIEUR–Fin

### Seed Grain and Relief Advances, Department of the Interior
### Avances pour grains de semence et secours, Ministère de l'Intérieur

| — | Dr. | Cr. |
|---|---|---|
| Balance, April 1, 1931 | $ 3,555,337 79 | |
| Net collections during the year: principal, $28,527.26; interest, $13,551.11 | | $ 42,078 37 |
| Transferred to Credit of Receiver General as "Interest on Investments". | 13,551 11 | |
| Charges to Consolidated Fund— | | |
| Amounts written off by Department of Interior under authority of Chap. 51, 1927, an Act respecting certain debts due the Crown and Orders in Coucil 1930-31 | | 206,263 88 |
| 1931-32 | | 140,100 90 |
| Amount retained by Province of Saskatchewan, as commission on collections | | 432 96 |
| Payment to Provinces of Alberta and Saskatchewan of one half of the amount disbursed by that province for relief to needy settlers, 1930-31 | 10,677 74 | |
| Balance, March 31, 1932 | | 3,190,690 53 |
| | 3,579,566 64 | 3,579,566 64 |

NOTE — REMARQUE

The above balance of $3,190,690.53 is included in the Balance Sheet of the Public Accounts for 1931-32 as follows:—

La balance ci-dessus de $3,190,690.53, paraît comme suit dans le Bilan des Comptes publics de 1931-32:—

| | |
|---|---|
| Schedule "E"—Miscellaneous Current Accounts | $ 2,408,658 77 |
| Schedule "N"—Miscellaneous Investments (Non-Active) | 782,031 76 |
| | 3,190,690 53 |

# LABOUR DEPARTMENT — MINISTÈRE DU TRAVAIL

### Government Annuities Fund — Fonds des rentes viagères de l'État

| — | Dr. | Cr. |
|---|---|---|
| Balance at credit, April 1, 1931 | | $ 23,306,954 65 |
| Receipt on account of Immediate Annuities | | 3,047,079 22 |
| Received on account of Deferred Annuities | | 1,191,070 41 |
| Annuity payments returned and redeposited | | 917 88 |
| Interest at 4 p.c. to March 31, 1931 | | 979,882 66 |
| Account transferred from Consolidated Revenue Fund to maintain reserve, 1930-31 | | 261,939 35 |
| Payments under Annuity contracts | $ 2,122,108 08 | |
| Premiums returned with interest | 39,426 66 | |
| Premiums returned without interest | 43,765 82 | |
| Balance, March 31, 1932 | 26,582,543 61 | |
| | 28,787,844 17 | 28,787,844 17 |
| STATEMENT OF LIABILITIES FURNISHED BY ANNUITY BRANCH<br>ÉTAT DU PASSIF FOURNI PAR LE SERVICE DES RENTES VIAGÈRES | | |
| Net present value of outstanding contracts:— | | |
| Immediate Annuities | 11,406,687 00 | |
| Immediate Annuities Guaranteed | 4,477,352 00 | |
| Immediate Annuities Last Survivor | 4,315,406 00 | |
| Deferred Annuities | 6,672,534 00 | |
| Total Liabilities — Total du passif | | 26,871,979 00 |
| Balance at credit of Fund, March 31, 1932 | | 26,582,543 61 |
| Excess of liabilities over Assets — Excédent du passif sur l'actif | | 289,435 39 |

# MARINE DEPARTMENT — MINISTÈRE DE LA MARINE

**Decayed Pilots' Pension Fund — Fonds de pension des pilotes invalides**

**Montreal Pilotage District—District de pilotage de Montréal.**

| — | Dr. | Cr. |
|---|---|---|
| Balance at credit, April 1, 1931 | | $ 18,725 60 |
| Contributions by pilots to Pension Fund | | 17,199 74 |
| Interest on bonds held in Investment Account | | 5,652 50 |
| Premium on interest paid in N.Y. Funds | | 49 17 |
| Interest at 3 p.c. on cash balances | | 169 60 |
| Pensions paid to retired pilots and pilots' widows | $ 17,825 00 | |
| Purchase of Canadian National Railway Bonds, 1956, for Investment Account, $10,000 at $100.35 and accrued interest from February 1 to April 28, 1931 at 4½ p.c., and Government Tax, $3 | 10,144 02 | |
| Purchase of Dominion of Canada National Service Loan, 1941, for Investment Account, $8,000 at $99 and accrued interest from November 15 to November 26, 1931 at 5 p.c. | 7,932 06 | |
| Balance, March 31, 1932 | 5,895 53 | |
| | 41,796 61 | 41,796 61 |
| SECURITIES, AT PAR, HELD FOR THE FUND BY THE FINANCE DEPARTMENT, AND CASH ON HAND | | |
| VALEURS AU PAIR, DÉTENUES POUR LE FONDS PAR LE MINISTÈRE DES FINANCES, ET EN CAISSE | | |
| Bonds held, April 1, 1931 | | 103,000 00 |
| Bonds purchased, as per Pension Fund Cash Account | | 18,000 00 |
| Bonds held, March 31, 1932 | | 121,000 00 |
| *Add*—Cash on hand, as above | | 5,895 53 |
| Total Cash and Bonds, March 31, 1932<br>Total en argent et en obligations au 31 mars 1932 | | 126,895 53 |

**British Columbia Pilotage District, Pension Fund**

**District de pilotage de la Colombie Britannique, Fonds de pension**

**Trust Account — Compte fiduciaire**

| — | Dr. | Cr. |
|---|---|---|
| Balance at credit, April 1, 1931 | | $ 6,256 98 |
| Contribution from Pilotage Fund being 7 p.c. of gross revenue for year 1931-32 | | 14,011 64 |
| Interest on bonds held in Investment Account | | 675 00 |
| Interest at 3 p.c. on cash balances | | 72 24 |
| Purchase of an Immediate Annuity of $300 per year from February 9, 1932, payable to Mrs. Marian Roberson, widow of the late B.C. Pilot Harold Langhorn Roberson | $ 4,027 00 | |
| Payment of Commutation of Interest of Andrew Christensen in the B.C. Pilots' Superannuation Fund, $896.07 and interest, $30.60 | 926 67 | |
| Purchase of Dominion of Canada Refunding Loan Bonds, 1946, for Investment Account, $5,000 at $102.30 and accrued interest from February 1 to June 13, 1931 at 4½ p.c. | 5,196 36 | |
| Purchase of Dominion of Canada Refunding Loan Bonds, 1946, for Investment Account, $1,000 at $102.30 and accrued interest from February 1 to June 10, 1931, at 4½ p.c. | 1,039 02 | |
| Purchase of Dominion of Canada National Service Loan Bonds, 1941, for Investment Account, $6,000 at $99 and accrued interest from November 15 to November 26, 1931 at 5 p.c. | 5,949 04 | |
| Balance, March 31, 1932 | 3,877 77 | |
| | 21,015 86 | 21,015 86 |
| SECURITIES, AT PAR, HELD FOR THE FUND BY THE FINANCE DEPARTMENT, AND CASH ON HAND | | |
| VALEURS AU PAIR, DÉTENUES POUR LE FONDS PAR LE MINISTÈRE DES FINANCES ET EN CAISSE | | |
| Bonds held, April 1, 1931 | | 9,000 00 |
| Bonds purchased, as per Pension Fund Cash Account | | 12,000 00 |
| Bonds held, March 31, 1932 | | 21,000 00 |
| *Add*—Cash on hand, as above | | 3,877 77 |
| Total Cash and Bonds, March 31, 1932<br>Total en argent et en obligations au 31 mars 1932 | | 24,877 77 |

# MARINE DEPARTMENT–Con.
# MINISTÈRE DE LA MARINE–Suite

**Pilotage District, Halifax — District de pilotage de Halifax**
**Trust Accounts — Comptes fiduciaires**

| — | Dr. | Cr. |
|---|---|---|
| PILOTAGE FUND—FONDS DE PILOTAGE. | | |
| Pilotage dues collected | | $ 96,578 20 |
| Salaries and wages: pilots, $68,750; engineers and crews of pilot boats, $7,357. | $ 76,107 00 | |
| Expenses of pilot boats: coal, $282.05; dockage and towage, $215; insurance premiums, $1,200; oil and gasoline, $930.24; provisions, $4,436.18; repairs, $1,851.25; sundries, $1,502.16 | 10,416 88 | |
| Miscellaneous: board of pilots, $2,614.30; ferry and taxi service, $179.60; sundry office expenses, $99.50 | 2,893 40 | |
| Repayment to Consolidated Revenue Fund on account of construction of pilot boats: Hebridean, $1,400; Nauphila, $840.87 | 2,240 87 | |
| Contribution to Pension Fund | 4,920 05 | |
| | 96,578 20 | 96,578 20 |
| PENSION FUND — FONDS DE PENSION | | |
| Balance at credit, April 1, 1931 | | 7,075 80 |
| Contributions as per Pilotage Fund | | 4,920 01 |
| Interest on bonds held in Investment Account | | 4,727 23 |
| Interest at 3 p.c. on cash balances | | 54 21 |
| Pensions paid to retired pilots and pilots' widows | 3,714 84 | |
| Purchase of Dominion of Canada Refunding Loan Bonds, 1946, for Investment Account, $7,000 at $102.30 and accrued interest from February 1 to June 10, 1931 at 4½ p.c. | 7,273 19 | |
| Purchase of Dominion of Canada National Service Loan Bonds, 1941, for Investment Account, $2,500 at $99 and accrued interest from November 15 to November 26, 1931 at 5 p.c. | 2,478 77 | |
| Balance, March 31, 1932 | 3,310 45 | |
| | 16,777 25 | 16,777 25 |
| SECURITIES, AT PAR, HELD FOR THE FUND BY THE FINANCE DEPARTMENT, AND CASH ON HAND<br>VALEURS AU PAIR, DÉTENUES POUR LE FONDS PAR LE MINISTÈRE DES FINANCES ET EN CAISSE | | |
| Bonds held, April 1, 1931 | | 87,893 33 |
| Bonds purchased, as per Pension Fund Cash Account | | 9,500 00 |
| Bonds held, March 31, 1932 | | 97,393 33 |
| *Add*—Cash on hand, as above | | 3,310 45 |
| Total Cash and Bonds, March 31, 1932<br>Total en argent et en obligations au 31 mars 1932 | | 100,703 78 |

## MARINE DEPARTMENT–Con.

## MINISTÈRE DE LA MARINE–Suite

**Pilotage District, St. John, N.B. — District de pilotage de St-Jean, N.-B.**

**Trust Accounts — Comptes fiduciaires**

| — | Dr. | Cr. |
|---|---|---|
| PILOTAGE FUND—FONDS DE PILOTAGE | | |
| Pilotage dues collected | | $ 45,322 75 |
| Salaries and wages: J. C. Chesley, Supt. of pilots, $1,200; pilots, $33,246.20; engineers and crews of pilot boats, $1,857.01 | $ 36,303 21 | |
| Travelling expenses, T. M. McKelvey | 121 40 | |
| Expenses of pilot boats: oil and gasoline, $640.73; provisions, $608.67; repairs, $401.94; sundries, $900.36 | 2,551 70 | |
| Miscellaneous: pilot rooms, expenses $268; sundries, $15.70 | 283 70 | |
| Repayment to Consolidated Revenue Fund on account of construction of pilot boat Glooscap (Casual Revenue 1932-33) | 1,000 00 | |
| Contribution to Pension Fund | 5,062 74 | |
| | 45,322 75 | 45,322 75 |
| PENSION FUND — FONDS DE PENSION | | |
| Balance at credit, April 1, 1931 | | 5,145 63 |
| Contributions as per Pilotage Fund | | 5,062 74 |
| Interest on bonds held in Investment Account | | 2,202 50 |
| Premium on interest paid in N.Y. Funds | | 2 98 |
| Interest at 3 p.c. on cash balances | | 73 87 |
| Pensions paid to retired pilots and pilots' widows | 5,485 06 | |
| Purchase of Dominion of Canada Refunding Loan Bonds, 1946, for Investment Account, $2,500 at $102.30 and accrued interest from February 1 to June 13, 1931 at 4½ p.c. | 2,598 18 | |
| Balance, March 31, 1932 | 4,404 48 | |
| | 12,487 72 | 12,487 72 |
| SECURITIES, AT PAR, HELD FOR THE FUND BY THE FINANCE DEPARTMENT, AND CASH ON HAND | | |
| VALEURS AU PAIR, DÉTENUES POUR LE FONDS PAR LE MINISTÈRE DES FINANCES ET EN CAISSE | | |
| Bonds held, April 1, 1931 | | 42,000 00 |
| Bonds purchased, as per Pension Fund Cash Account | | 2,500 00 |
| Bonds held, March 31, 1932 | | 44,500 00 |
| *Add*—Cash on hand, as above | | 4,404 48 |
| Total Cash and Bonds, March 31, 1932<br>Total en argent et en obligations au 31 mars 1932 | | 48,904 48 |

# MARINE DEPARTMENT—Conc.

# MINISTÈRE DE LA MARINE—Fin

**Pilotage District, Sydney — District de pilotage de Sydney**

**Trust Accounts — Comptes fiduciaires**

| — | Dr. | Cr. |
|---|---|---|
| PILOTAGE FUND — FONDS DE PILOTAGE | | |
| Pilotage dues collected | | $ 31,910 73 |
| Salaries and wages: pilots, $24,247.78; engineer of pilot boat, $1,200 | $ 25,447 78 | |
| Travelling expenses of pilots | 100 00 | |
| Expenses of pilot boats: gasoline and oil, $395.10; insurance premium, $250; repairs, $451.34; sundries $434.86 | 1,531 30 | |
| Miscellaneous: office expenses, telephones, $124.35; pilot station expenses, $382.43; pilot station repairs, $400; sundries, $144 | 1,050 78 | |
| Repayments to Consolidated Revenue Fund on account of construction: pilot boat *H. M. Whitney*, final payment, $417.85; pilots' cooking house, final payment, $291.70 | 709 55 | |
| Contribution to Pension Fund | 3,071 32 | |
| | 31,910 73 | 31,910 73 |
| PENSION FUND—FONDS DE PENSION | | |
| Balance at credit, April 1, 1931 | | 7,999 41 |
| Contributions as per Pilotage Fund | | 3,071 36 |
| Interest on bonds held in Investment Account | | 2,629 00 |
| Interest at 3 p.c. on cash balances | | 74 99 |
| Pensions paid to retired pilots and pilots' widows | 3,107 97 | |
| Purchase of Dominion of Canada Refunding Loan Bonds, 1946, for Investment Account, $7,000 at $102.30 and accrued interest from February 1 to June 10, 1931 at 4½ p.c. | 7,273 19 | |
| Purchase of Dominion of Canada National Service Loan Bonds, 1941, for Investment Account, $2,000 at $99 and accrued interest from November 15 to November 26, 1931 at 5 p.c. | 1,983 01 | |
| Balance, March 31, 1932 | 1,410 59 | |
| | 13,774 76 | 13,774 76 |
| SECURITIES, AT PAR, HELD FOR THE FUND BY THE FINANCE DEPARTMENT, AND CASH ON HAND<br>VALEURS AU PAIR, DÉTENUES POUR LE FONDS PAR LE MINISTÈRE DES FINANCES ET EN CAISSE | | |
| Bonds held, April 1, 1931 | | 48,800 00 |
| Bonds purchased, as per Pension Fund Cash Account | | 9,000 00 |
| Bonds held, March 31, 1932 | | 57,800 00 |
| *Add*—Cash on hand, as above | | 1,410 59 |
| Total Cash and Bonds, March 31, 1932<br>Total en argent et en obligations au 31 mars 1932 | | 59,210 59 |

# NATIONAL DEFENCE DEPARTMENT
# MINISTÈRE DE LA DÉFENSE NATIONALE

### Imperial Government Air Services Account
### Compte du Gouvernement Impérial, services de l'aéronautique

| — | Dr. | Cr. |
|---|---|---|
| Balance due by Imperial Government, April 1, 1931 | $ 11,645 94 | |
| Expended for supplies, travel, etc | 1,519 29 | |
| Received from Imperial Government on account of disbursements | | $ 12,131 59 |
| Balance, March 31, 1932 | | 1,033 64 |
| | 13,165,23 | 13,165 23 |

### Imperial Government Militia Services Account
### Compte du Gouvernement Impérial, services de la milice

| — | Dr. | Cr. |
|---|---|---|
| Balance due by Imperial Government, April 1, 1931 | $ 952 52 | |
| Expended for stores, etc | 3,004 45 | |
| Received from Imperial Government on account of disbursements | | $ 3,364 53 |
| Balance, March 31, 1932 | | 592 44 |
| | 3,956 97 | 3,956 97 |

### Imperial Government Naval Services Account
### Compte du Gouvernement Impérial, services de la marine

| — | Dr. | Cr. |
|---|---|---|
| Balance due by Imperial Government, April 1, 1931 | $ 10,945 43 | |
| Expended for pay and allowances, wages, travelling expenses, supplies, etc | 45,927 40 | |
| Received from Imperial Government on account of disbursements | | $ 36,829 99 |
| Balance, March 31, 1932 | | 20,042 84 |
| | 56,872 83 | 56,872 83 |

### Military Estates, Fund No. 1 — Successions militaires—Fonds N° 1
### Trust Account — Compte fiduciaire

| — | Dr. | Cr. |
|---|---|---|
| Balance at credit of beneficiaries, April 1, 1931 | | $ 112,988 93 |
| Collections during the year credited to beneficiaries | | 5,286 79 |
| Payments to beneficiaries | $ 9,278 25 | |
| Balance, March 31, 1932 | 108,997 47 | |
| | 118,275 72 | 118,275 72 |

# NATIONAL DEFENCE DEPARTMENT—Conc.
# MINISTÈRE DE LA DÉFENSE NATIONALE—Fin

### Military Estates, Fund No. 2 — Successions militaires—Fonds N° 2
### Trust Account — Compte fiduciaire

| —— | Dr. | Cr. |
|---|---|---|
| Balance at credit of beneficiaries, April 1, 1931 | | $ 12,218 25 |
| Interest at 5 per cent received from Vote 378, Adjustment of War Claims | | 540 63 |
| Disbursements made on account of beneficiaries | $ 3,784 91 | |
| Balance, March 31, 1932 | 8,973 97 | |
| | 12,758 88 | 12,758 88 |

### Re-Afforestation of Vimy Ridge — Reboisement de la crête de Vimy
### Departmental Open Account — Compte spécial du Ministère

*Balance of Advance of $16,999.99 made in 1924-25 to Canadian Battlefields Memorials Commission and deposited in the Bank of Montreal, Paris, France, realizing 303,904.04 Frs.*

*Solde d'une avance de $16,999.99 (F. 303,904.04) faite en 1924-25 à la Commission des Monuments des Champs de bataille et déposée à la Banque de Montréal, Paris, France*

| | | |
|---|---|---|
| Balance at credit March 31, 1931 | | Frs. 38,997 52 |
| *Add*—Interest to October 31, 1931 | | 193 38 |
| | | 39,190 90 |
| *Less*—Paid to Rodger Leclerc ½ of guarantee, remaining due after payment of May, 1928 | Frs. 11,218 64 | |
| Extra supply of 15,000 plants in parts already afforested | 6,375 00 | |
| | | 17,593 64 |
| Balance, March 31, 1932 | | Frs. 21,597 26 |

### Royal Military College Cadets' Fund — Collège militaire royal, Fonds des Cadets
### Trust Account — Compte fiduciaire

| —— | Dr. | Cr. |
|---|---|---|
| Balance at credit of Cadets, April 1, 1931 | | $ 13,567 64 |
| Deposited during the year by parents of Cadets | | 53,023 68 |
| Supplies, etc., furnished to Cadets | $ 51,161 36 | |
| Refunded to Cadets on termination of course | 2,303 42 | |
| Balance, March 31, 1932 | 13,126 54 | |
| | 66,591 32 | 66,591 32 |

### Banque Adam, Arras, France — Banque Adam, Arras (France)
### Trust Account — Compte fiduciaire

| —— | Dr. | Cr. |
|---|---|---|
| Transferred from Battlefields Memorials, October 20, 1931 | $ 1,676 59 | |
| Balance, March 31, 1932 | | $ 1,676 59 |

## NATIONAL REVENUE DEPARTMENT
## MINISTÈRE DU REVENU NATIONAL

**Income Tax Suspense Account — Compte provisoire de l'Impôt sur le Revenu**

| — | Dr. | Cr. |
|---|---|---|
| Balance at credit, April 1, 1931 | | $ 5,200 00 |
| Deposits received as security for costs in appeal cases | | 4,401 00 |
| Deposits returned in full to appellants | $ 1,600 00 | |
| Amounts withheld from deposits to cover Government's costs in appeal cases | 285 80 | |
| Balance of deposits returned to appellants after retaining costs | 114 20 | |
| Balance, March 31, 1932, deposits *re* cases still pending | 7,601 00 | |
| | 9,601 00 | 9,601 00 |

## PENSIONS AND NATIONAL HEALTH DEPARTMENT
## MINISTÈRE DES PENSIONS ET DE L'HYGIÈNE

**Board of Pensions Commissioners Special Account**
**Compte spécial de la Commission des pensions**

MENNONITE FUND — FONDS DES MENNONITES

| — | Dr. | Cr. |
|---|---|---|
| Balance at credit, April 1, 1931 | | $ 4,035 29 |
| The Boys' Farm and Training School, Montreal, for transportation charges, from Montreal to Toronto, for Egbert Gerrard Williamson, son of the late Pte. Arthur H. Williamson | $ 20 00 | |
| The District Administrator, "D" District, Department of Pensions and National Health, Toronto, for maintenance of John D. W. Patterson, son of the late Pte. John Patterson | 50 00 | |
| Balance, March 31, 1932 | 3,965 29 | |
| | 4,035 29 | 4,035 29 |

**Returned Soldiers' Insurance Fund**
**Fonds d'assurance des anciens combattants**

| — | Dr. | Cr. |
|---|---|---|
| Balance at credit, April 1, 1931 | | $ 9,249,236 10 |
| Premium income | | 1,611,975 04 |
| Death benefits recovered | | 6,678 92 |
| Interest at 4 p.c. allowed on Fund | | 379,797 49 |
| Advances under Sec. 10 of Act | $ 22,850 00 | |
| Annuities paid | 199,596 97 | |
| Death benefits paid | 161,056 89 | |
| Disability claims paid | 6,090 43 | |
| Payments on surrendered policies | 458,632 50 | |
| Premiums refunded under Sec. 10 of Act | 46,484 75 | |
| Balance, March 31, 1932 | 10,352,976 01 | |
| | 11,247,687 55 | 11,247,687 55 |

# PENSIONS AND NATIONAL HEALTH DEPARTMENT–Conc.
# MINISTÈRE DES PENSIONS ET DE L'HYGIÈNE–Fin

### Pensions and National Health Department, Fund No. 1
### Ministère des Pensions et de l'Hygiène, Fonds N° 1

| | Dr. | Cr. |
|---|---|---|
| Balance at credit, April 1, 1931, representing War Service Gratuities, with accrued interest, held in trust for officers and men undergoing treatment | | $ 159,700 79 |
| Miscellaneous items deposited during year | | 508 81 |
| War Service Gratuities paid to discharged patients with accrued interest | $ 3,949 66 | |
| Balance, March 31, 1932 | 156,259 94 | |
| | 160,209 60 | 160,209 60 |

### Pensions and National Health Department, Fund No. 3
### Ministère des Pensions et de l'Hygiène, Fonds N° 3

| | Dr. | Cr. |
|---|---|---|
| Balance, March 31, 1931 | | $ 592,756 60 |
| Deposited during year to be expended on behalf of the pensioners or their families | | 559,558 82 |
| Payments for benefit of pensioners and their families | $ 541,979 63 | |
| Balance at credit of Fund, March 31, 1932 | 610,335 79 | |
| | 1,152,315 42 | 1,152,315 42 |

## POST OFFICE DEPARTMENT — MINISTÈRE DES POSTES

### Guarantee Fund — Fonds de garantie

*Administered by Postmaster General — Administré par le Ministre des Postes*

| | Dr. | Cr. |
|---|---|---|
| Balance at credit of Fund in Post Office Savings Bank, April 1, 1931 | | $ 285,009 43 |
| Interest to March 31, 1932, on balances at credit of Fund | | 8,451 49 |
| Amount recovered on account of losses | | 674 26 |
| Payments from Fund during the year | $ 4,952 82 | |
| Balance, March 31, 1932 | 289,182 36 | |
| | 294,135 18 | 294,135 18 |

# PUBLIC PRINTING AND STATIONERY DEPARTMENT
# IMPRIMERIE ET PAPETERIE DE L'ÉTAT

## King's Printer, Printing Branch — Imprimeur du Roi, Imprimerie

ADVANCE ACCOUNT — COMPTE D'AVANCES

| | | | |
|---|---|---|---|
| Debit balance April 1, 1931 | | | |
| Inventory, stock on hand | $ 365,752 20 | | |
| Amounts due by departments for work executed during 1930–31 | 3,910 05 | | |
| | | $ 369,662 25 | |
| Operations in 1931–32 | | | |
| Salaries and wages | | 1,087,923 92 | |
| Material and supplies | 610,285 04 | | |
| Work executed outside Printing Bureau | 361,485 12 | | |
| | | 971,770 16 | |
| Printing and stationery, etc | | 22,657 45 | |
| Miscellaneous expenses | | 18,640 59 | |
| Amounts paid and subsequently refunded | | 656 72 | $ 656 72 |
| | | *2,101,648 84* | |
| Work executed for and charged to departments | | | 2,269,744 30 |
| Work executed in 1930–31 and paid for in 1931–32 | | | 3,910 05 |
| Sundry small sales | | | 46 00 |
| Transferred to: Stationery Branch, $442.23; Distribution of Parliamentary Documents, $294.82 | | | 737 05 |
| | | | *2,275,094 12* |
| Excess of Revenue over Expenditure on operations of 1931–32 transferred to Casual Revenue | | 38,883 33 | |
| Balance, March 31, 1932 | | | |
| Stock on hand as per inventory | | | 235,100 30 |
| | | 2,510,194 42 | 2,510,194 42 |

NOTE — REMARQUE

The details of the transactions in the above account are given in Volume II, Part "T", pages 9 and 10.
Le développement du compte ci-dessus paraît dans le Volume II, partie T, pages 9 et 10.

PROFIT AND LOSS ACCOUNT — COMPTE DES PROFITS ET PERTES

YEAR ENDED MARCH 31, 1932

ANNÉE TERMINÉE LE 31 MARS 1932

| | | | |
|---|---|---|---|
| Work executed for departments | | | |
| Paid for during year | | $ 2,269,744 30 | |
| Sundry small sales | | 46 00 | |
| | | | $ 2,269,790 30 |
| Deduct— | | | |
| Cost of Material — Coût du matériel | | | |
| Paper, printing material | $ 610,285 04 | | |
| Work executed outside Printing Bureau | 361,485 12 | | |
| | | 971,770 16 | |
| *Add*—Stock on hand, April 1, 1931 | | 365,752 20 | |
| | | 1,337,522 36 | |
| *Less*—Stock on hand, March 31, 1932 | | 235,100 30 | |
| | | 1,102,422 06 | |
| Salaries and wages | 1,087,923 92 | | |
| Office printing and stationery | 22,657 45 | | |
| Office and other expenses, $18,640.59; less: transferred to Stationery Branch, $442.23; Distribution of Parliamentary Documents, $294.82 | 17,903 54 | | |
| | | 1,128,484 91 | |
| | | | 2,230,906 97 |
| Excess of Revenue over Expenditure transferred to Casual Revenue | | | |
| Excédent des revenus sur les dépenses, viré au revenu casuel | | | 38,883 33 |

# PUBLIC PRINTING AND STATIONERY DEPARTMENT–Conc.
# IMPRIMERIE ET PAPETERIE DE L'ÉTAT–Fin

## King's Printer, Stationery Branch — Imprimeur du Roi, Papeterie

ADVANCE ACCOUNT — COMPTE D'AVANCES

| | | | |
|---|---|---|---|
| Debit balance, April 1, 1931 | | | |
| Inventory, stock on hand | $ 102,189 63 | | |
| Amount due by departments for stationery supplied during 1930–31 | 1,013 95 | | |
| | | $ 103,203 58 | |
| Operations in 1931–32 | | | |
| Salaries and wages | | 105,146 40 | |
| Materials and supplies | | 1,124,941 04 | |
| Printing and stationery | | 3,982 64 | |
| Miscellaneous expenses | | 23,676 22 | |
| Amount transferred from Printing Branch | | 442 23 | |
| Amounts paid and subsequently refunded | | 113 41 | $ 113 41 |
| | | *1,258,301 94* | |
| Stationery supplied and charged to departments | | | 1,246,256 83 |
| Stationery supplied departments in 1930–31 and paid in 1931–32 | | | 1,013 95 |
| Proceeds of sale of discarded equipment, etc | | | 6,933 41 |
| | | | *1,254,317 60* |
| Balance, March 31, 1932— | | | |
| Stock on hand as per Inventory | 103,014 23 | | |
| *Add*—Excess of Expenditure over Revenue on operation of 1931–32 | 4,173 69 | | |
| | | ..... | 107,187 92 |
| | | 1,361,505 52 | 1,361,505 52 |

NOTE — REMARQUE

The details of the transactions in the above account are given in Volume II, part "T", pages 11 to 14.
Le développement du compte ci-dessus paraît dans le Volume II, partie T, pages 11 à 14.

PROFIT AND LOSS ACCOUNT — COMPTE DE PROFITS ET PERTES

YEAR ENDED MARCH 31, 1932

ANNÉE TERMINÉE LE 31 MARS 1932

| | | | |
|---|---|---|---|
| Stationery issued departments, paid for during year | | $ 1,246,256 83 | |
| Proceeds of sale of discarded equipment, etc | | 6,933 41 | |
| | | | $ 1,253,190 24 |
| Deduct— | | | |
| Cost of goods sold— | | | |
| Purchases | $ 1,124,941 04 | | |
| Freight, customs, etc | 24,118 45 | | |
| | | 1,149,059 49 | |
| *Add*—Stock on hand April 1, 1931 | | 102,189 63 | |
| | | 1,251,249 12 | |
| *Less*—Stock on hand March 31, 1932 | | 103,014 23 | |
| | | 1,148,234 89 | |
| Salaries and wages | 105,146 40 | | |
| Office expenses | 3,982 64 | | |
| | | 109,129 04 | |
| | | | 1,257,363 93 |
| Excess of Expenditure over Revenue. Excédent des dépenses sur les revenus | | | 4,173 69 |

# PUBLIC WORKS DEPARTMENT
# MINISTÈRE DES TRAVAUX PUBLICS

### Burrard Floating Dry Docks Pontoons — Ponton de la cale-sèche de Burrard
### Trust Account — Compte fiduciaire

| —— | Dr. | Cr |
|---|---|---|
| Balance at credit, April 1, 1931 | | $ 15,531 15 |
| Semi-annual instalments towards sinking fund to provide for renewal of pontoons (thirteen and fourteen) | | 2,381 86 |
| Interest at three per cent credited semi-annually | | 487 29 |
| Balance, March 31, 1932 | $ 18,400 30 | |
| | 18,400 30 | 18,400 30 |

### Halifax Shipyards, Limited
### Current Account — Compte courant

| —— | Dr. | Cr. |
|---|---|---|
| Balance, April 1, 1931 | $ 850,000 00 | |
| Ninth instalment, received | | $ 50,000 00 |
| Balance, March 31, 1932 | | 800,000 00 |
| | 850,000 00 | 850,000 00 |

### National Gallery of Canada—Musée National du Canada
### Special Account—Compte spécial

| —— | Dr. | Cr. |
|---|---|---|
| Contribution received by National Gallery to cover cost of lectures on art | | $ 5,000 00 |
| Exchange | | 750 00 |
| Arthur Lismer: services $750; travelling expenses $177.55 | $ 927 55 | |
| Balance, March 31, 1932 | 4,822 45 | |
| | 5,750 00 | 5,750 00 |

### Roseau River — Rivière Roseau
### Special Account — Compte spécial

| —— | Dr. | Cr. |
|---|---|---|
| Balance at credit April 1, 1931 | | $ 17,969 57 |
| Purchase of property required for river improvements | $ 888 60 | |
| Legal services, J. B. Andrews | 1,353 63 | |
| Balance, March 31, 1932 | 15,727 34 | |
| | 17,969 57 | 17,969 57 |

# RAILWAYS AND CANALS DEPARTMENT
# MINISTÈRE DES CHEMINS DE FER ET CANAUX

**Advances under the Government Employees Compensation Act**
**Avances faites en vertu de la "Loi d'Indemnisation des employés de l'État"**

| — | Advances outstanding April 1, 1931 — Avances non justifiées, 1er avril, 1931 | Total payments to Boards including Advances — Total des paiements aux commissions y compris les avances | Interest credited by the Boards — Intérêts crédités par les Commissions | Totals for 1931-32 — Totaux en 1931-32 | Total Payments by Boards and Department — Versements par les Commissions et le Ministère | Advances outstanding March 31, 1932 — Avances non justifiées le 31 mars, 1932 |
|---|---|---|---|---|---|---|
| Totals to March 31, 1931 | | $ 3,656,176 17 | $ 420 31 | | $ 3,562,864 16 | |
| Statement of accounts, fiscal year 1931-32 | | | | | | |
| Prince Edward Island | | 916 44 | | $ 916 44 | 916 44 | |
| Nova Scotia | $ 15,004 48 | 17,443 28 | | 32,447 76 | 19,262 23 | $ 13,185 53 |
| New Brunswick | 11,495 53 | 14,794 26 | | 26,289 79 | 13,634 12 | 12,655 67 |
| Quebec | | 33,735 36 | | 33,735 36 | 33,735 36 | |
| Ontario | 16,837 80 | 71,347 47 | | 88,185 27 | 72,067 77 | 16,117 50 |
| Manitoba | 20,333 52 | 26,394 98 | 524 50 | 47,253 00 | 33,890 87 | 13,362 13 |
| Saskatchewan | 9,030 18 | | 307 97 | 9,338 15 | 1,235 09 | 8,103 06 |
| Alberta | 7,012 15 | 7,862 39 | 324 78 | 15,199 32 | 14,350 08 | 849 24 |
| British Columbia | 14,018 66 | 4,091 90 | | 18,110 56 | 14,979 40 | 3,131 16 |
| Canadian Government Railways, paid direct | | 1,052 89 | | 1,052 89 | 1,052 89 | |
| Advance, Quebec Commission | | 7,500 00 | | 7,500 00 | 2,810 55 | 4,689 45 |
| Receiver General for Canada, on account of interest | | 407 35 | * 407 35 | | | |
| | *93,732 32* | *185,546 32* | *749 90* | *280,028 54* | *207,934 80* | *72,093 74* |
| Totals to March 31, 1932 | | 3,841,722 49 | 1,170 21 | | 3,770,798 96 | |

* The amount $407.35 represents interest on advances credited by the Boards which has been deposited to Casual Revenue (Volume II, page W—3) and is made up as follows:—$174.70 included in the amount $420.31 brought forward and $232.65 included in the amount $524.50 for Manitoba.—Ce montant de $407.35 représente les intérêts sur les avances crédités par les Commissions et versés au revenu casuel (Vol. II, page W—3); il se compose comme suit:—$174.70 sont compris dans le report de $420.31 et $232.65 dans les $524.50 du Manitoba.

## RAILWAYS AND CANALS DEPARTMENT–Con.
## MINISTÈRE DES CHEMINS DE FER ET CANAUX–Suite

### Intercolonial and Prince Edward Island Railways Employees' Provident Fund
### Chemin de fer Intercolonial et de l'Ile du Prince Édouard, Fonds de prévoyance des employés

| — | Dr. | Cr. |
|---|---|---|
| Contributions to Fund by employees during year | | $ 257,694 30 |
| Statutory contribution to Fund under Section 4 of the Provident Fund Act | | 100,000 00 |
| *Payments to increase minimum monthly allowance to $30 | | 29,515 98 |
| Special advances by Canadian National Railways to provide for meeting obligations | | 729,042 54 |
| Retiring allowances and annuities paid during year | $1,066,366 59 | |
| Refunds of contributions | 34,352 44 | |
| Proportion of salaries, Assistant Medical Officer and Staff, Secretary, etc. | 14,739 83 | |
| Medical examination of employees | 185 00 | |
| Stationery, telephone service and other costs of management | 608 96 | |
| | 1,116,252 82 | 1,116,252 82 |

NOTE — REMARQUE

*Adjustment of payments according to fiscal year—

| | | |
|---|---|---|
| Payments made from Vote 179 (1931-32) Jan. 1 to Dec. 31, 1931 | $ | 29,769 21 |
| Payments made from Vote 108 (1932-33) Jan. 1 to Mar. 31, 1932 | | 7,399 48 |
| | | 37,168 69 |
| *Less*—Payments made from Vote 179, Jan. 1 to Mar. 31, 1931 | | 7,652 71 |
| | | 29,515 98 |

### Railway Grade Crossing Fund — Fonds des passages à niveau

*(Unless otherwise indicated the Government obligation is 40 per cent of the cost)*

*(Sauf indication contraire, la portion à la charge du gouvernement est de quarante p. 100 du coût)*

| — | Dr. | Cr. |
|---|---|---|
| Canadian National Railways — Improvements and protection at crossings— | | |
| Nova Scotia: Heatherton, $510.37; New Glasgow, Kempt Street, $4,181.11 | $ 4,691 48 | |
| New Brunswick: Meadow Brook | 351 18 | |
| Quebec: Glendyne subdivision, mile 63·86, $135.21; Luceville, $480.89; Manseau, $491.60; Montreal, Bourbonnière Street, $1,478.38; Notre Dame des Anges, $325.67; Rockfield, $223.52; Ste-Angèle de Prémont, $204; Shawinigan Falls, St. Charles Street, $10,315.55; Valleyfield, Grande Isle Avenue, $247.58 | 13,902 40 | |
| Ontario: Beachburg subdivision, mileage 95·8, $5.10; Brampton, $221.46; Brantford, subway at West Street, amount allowed, $34,000; Burlington Junction, $606; Chatham, $1,184; Concord, subway on Highway No. 7, $27,694.71; Dunnville, $466.14; Fort Erie, $535.64; Guelph, Yorkshire Street, $805.53; Hamilton, Wellington Street, $558.30; Malton, $617.92; Mildmay, 2 crossings, $681.53; Mount Forest, $296.44; Orillia South Township, 2 crossings, $312.51; Peterborough, Park Street, $555.82; Port Colborne, $227.30; Port Robinson, $181.43; Rannoch, $235.74; Rideau, $1,129.19; St. Mary's, $604.96; Shakespeare, $64.06; Stoney Creek, $691.90; Weston, $316.09; York Township, Jane Street, $763.23 | 72,754 94 | |
| Saskatchewan: Kindersley, $16.43; Section 11, Township 19, Range 27, West 2nd Meridian, $153.06 | 169 49 | |
| Alberta: Edmonton, Subway at 97th Street, amount allowed | 100,000 00 | |
| Canadian Pacific Railway—Improvements and protection at crossings— | | |
| New Brunswick: Harvey, $931.64; Lawrence, $9,685.85; Welsford, $428.02 | 11,045 51 | |
| Quebec: Lake Park, $12.55; Montreal, Cremazie Road, $790.79; Rigaud, $192.85; Ste-Brigide and Farnham West parishes, 2 crossings, $84.49; Ste-Marguerite de Blairfindie, $232.91; Wakefield, 2 crossings, $50.74 | 1,364 33 | |

# RAILWAYS AND CANALS DEPARTMENT—Con.
# MINISTÈRE DES CHEMINS DE FER ET CANAUX—Suite

**Railway Grade Crossing Fund**-Con. — **Fonds des passages à niveau**-Suite

*(Unless otherwise indicated the Government obligation is 40 per cent of the cost)*
*(Sauf indication contraire, la portion à la charge du gouvernement est de quarante p. 100 du coût)*

| — | Dr. | Cr. |
|---|---|---|
| Ontario: Arnprior, $2,330.73; Chatham, $1,074; Green Valley, $1,488.67; Markdale, $943.44; Milverton, $793.71; Stittsville, $716.98; Toronto, Lansdowne Avenue, subway, $46,975.21 (see also Unemployment Relief, Vol. I, page 215); Walkerville Junction, $1,006.85; Wallenstein, $494.76; Weston, $936.89 | $ 56,761 24 | |
| Manitoba: Bredenbury subdivision, mileage 31, 20 per cent allowed, $27.03; Elm Creek, 25 per cent allowed, $84.92 | 111 95 | |
| British Columbia: Vancouver, tunnel between Main Line and False Creek yards | 150,941 03 | |
| Clover Bar (Municipal District of), Alberta: improving view at Can. Nat. Railways crossing, Viking subdivision, mileage 117 | 192 51 | |
| Dominion Atlantic Railway: Lawrencetown, N.S., protection at East Main Highway crossing | 345 21 | |
| East Windsor (City of), Ontario: subway at Drouillard Road, amount allowed | 100,000 00 | |
| Edmonton (City of), Alberta: subway at 109th Street | 6,652 72 | |
| Essex Terminal Railway Co., Walkerville, Ontario: electric gates at Dougall Avenue, Sandwich West Township | 1,605 12 | |
| Good Roads Board, Province of Manitoba: highway diversions: Elton Municipality, 20 per cent, $1,462 53; Sifton Municipality, $6,271.68 | 7,734 21 | |
| Hamiota, Manitoba: road diversion through sections 21-13-24, West Principal Meridian | 1,808 52 | |
| Highways Department, Province of Nova Scotia: highway diversions: Barney's River, $6,146.37; Beaver Cove, $4,375.29; Coldbrook, $8,997.44; Elmsdale, Enfield and Lantz, $1,798.33; Hunt's Point, $7,662.11; James River, $507.35; Long Island, $2,033.70; Timberlea, $9,785.29; Tupperville, $16,492.19 | 57,798 07 | |
| Interior Department, National Parks Branch, Ottawa: bell and wigwag signal at Can. Pac. Ry. crossing, Lake Louise-Field Road, Yoho Park, B.C. | 933 96 | |
| Kindersley (Rural Municipality of), Saskatchewan: highway diversion at Can. Nat. Railways crossing, Section 4, Township 29, Range 23, West 3rd Meridian | 447 67 | |
| Lake Erie & Northern Railway, Galt, Ontario: wigwag signal at mile 42·93, near Simcoe | 497 33 | |
| Lincoln (County of), Ontario: highway diversion near Beamsville | 3,959 29 | |
| Low (Municipality of), Quebec: highway diversion at Venosta Station | 848 21 | |
| Northern Development (Department of), Province of Ontario: highway diversions: Bissette Creek, $25,793.90; Muskoka Township, near Bracebridge, $2,359.22; Thunder Bay District, Dawson Road, $1,392.34 | 29,545 46 | |
| Orillia South (Township of), Ontario: highway diversion, concessions 5 and 6 | 940 38 | |
| Père Marquette Railway, Detroit, Mich.: wigwag signal at Shedden, Ont. | 635 97 | |
| Public Highways Department, Province of Ontario: Concord, subway, $3,536.51; Dresden, highway diversion, $11,224.31; Murray Township, lots 13, 14, 15, Concession A, overhead crossing, $65,939.13; Owen Sound, overhead bridge, $5,083; Saltfleet Township, highway diversion, 20 per cent allowed, $12,516.62; Scarborough Township, lots 14 and 15, Concession D, overhead crossing, $19,666.97; Woodbridge, subway, 20 per cent allowed, $32,097 | 150,063 54 | |
| Public Works Department, Province of Alberta: highway diversions: Countess, 20 per cent allowed, $711.72; Entwhisle, $7,289.52; Medicine Hat, $3,804.34; Sections 23 and 14, Township 39, Range 22, West 4th Meridian, 30 per cent allowed, $2,298.17; Section 26, Township 52, Range 24, West 4th Meridian, $3,124.41; Sections 33 to 35, Township 46, Range 21, West 4th Meridian, $1,122; Sections 30 and 31, Township 83, Range 21 and Section 36, Township 82, Range 24, West 5th Meridian, $1,925; Section 36, Township 56, Range 7, West 5th Meridian, $107.45 | 20,382 61 | |
| Public Works Department, Province of British Columbia: road diversions: Enderby, 30 per cent allowed, $4,542.45; Kettle Valley Railway, Princeton subdivision, mileage 64·6, $466.40; mileage 69, $233.20; Ryan, $3,418.05 | 8,660 10 | |
| Public Works Department, Province of Manitoba: highway diversions: Hargrave, $1,897.46; Rosedale Municipality, $3,713.88 | 5,611 34 | |

# RAILWAYS AND CANALS DEPARTMENT–Conc.
# MINISTÈRE DES CHEMINS DE FER ET CANAUX–Fin

## Railway Grade Crossing Fund–Conc. — Fonds des passages à niveau–Fin

*(Unless otherwise indicated the Government obligation is 40 per cent of the cost)*
*(Sauf indication contraire, la portion à la charge du gouvernement est de quarante p. 100 du coût)*

| — | Dr. | Cr. |
|---|---|---|
| Public Works Department, Province of New Brunswick: highway diversions: Addington Parish, $22,006.39; Lawrence, $232.94; Martinton, $19,128.92 | $ 41,368 25 | |
| Quebec (City of), Quebec: subway at Charlesbourg Road | 12,194 43 | |
| Renfrew (County of), Ontario: Beachburg subdivision, Can. Nat. Rys., mileage 95·8, highway diversion, $2,272.54; Chalk River subdivision, Can. Pac. Ry., mileage 41·63, overhead crossing, $6,735.34 | 9,007 88 | |
| Roads Department, Province of Quebec: road diversions: Chandler, $2,746.26; Notre Dame de Bon Secours, amount allowed, $13,264.39; St. Benoit-Joseph-Labre-d'Amqui and Val Brillant, $4,562.42; Ste. Brigide and Farnham West, $1,739; Wakefield, $6,447.15 | 28,759 22 | |
| Roxton (Township of), Quebec: diversion of highway | 1,402 32 | |
| South Dumfries (Township of), Ontario: diversion of East River Road | 8,574 35 | |
| Swift Current, Saskatchewan: footbridge at Sixth Avenue East | 7,871 55 | |
| Toronto Terminals Railway Co., Toronto, Ontario: construction of viaduct, Toronto water front, expenditure, 1925 to 1930, $10,131,019.45; previous payments (1930-31, Vol. I, Page 229) $750,000; further payment on account | 17,000 00 | |
| Webb (Rural Municipality of), Saskatchewan: road diversion and construction of crossing | 192 00 | |
| York (Township of), Ontario: overhead bridge at Eglinton Avenue | 22,126 56 | |
| Canadian National Railways: refund of Customs Duty (forty per cent) on wigwag signals installed at Kitchener, Ontario, at Waterloo, Edward, Weber and Ahrens Streets (1930-31, Vol. I, Page 227) | | $ 84 14 |
| Highways Department, Province of Nova Scotia: refund of overpayment on cost of highway diversion at Hukley's (1930-31, Vol. I, Page 228) | | 640 37 |
| Transferred from Consolidated Revenue Fund to meet above expenditures under provisions of Chap. 43, 18-19, Geo. V | | 958,527 82 |
| | 959,252 33 | 959,252 33 |

## Railway Grade Crossing Fund—Special Unemployment Relief
## Fonds des passages à niveau—Secours spécial aux chômeurs

*(Unless otherwise indicated the Government obligation is 40 per cent of the cost)*
*(Sauf indication contraire, la portion à la charge du gouvernement est de quarante p. 100 du coût)*

| — | Dr. | Cr. |
|---|---|---|
| Balance at credit, April 1, 1931 | | $ 499,967 04 |
| Amount received from Unemployment Relief Fund, 1931-32 | | 500,000 00 |
| Canadian Pacific Railway Company: subway at Lansdowne Avenue, Toronto, $100,000: subway at Kemnay, Manitoba, $35,750.38 | $ 135,750 38 | |
| Mervin (Rural Municipality of), Saskatchewan: road diversion | 80 54 | |
| Saskatoon (City of), Saskatchewan: subway at 19th Street, amount allowed | 100,000 00 | |
| Walkerville (City of), Ontario: subway at Wyandotte Street, amount allowed | 100,000 00 | |
| Balance, March 31, 1932 | 664,136 12 | |
| | 999,967 04 | 999,967 04 |

## Railways and Canals—Suspense Account No. 1
## Chemins de fer et Canaux — Compte provisoire N° 1

| — | Dr. | Cr. |
|---|---|---|
| Balance at credit April 1, 1931 | | $ 4,985 36 |
| Unclaimed wage cheques deposited | | 199 99 |
| Amount deducted from S. J. Murphy to protect claim of Martin Ennis | | 50 00 |
| Balance, March 31, 1932 | $ 5,235 35 | |
| | 5,235 35 | 5,235 35 |

## SECRETARY OF STATE DEPARTMENT — SECRÉTARIAT D'ÉTAT

### Prisoners of War Funds — Fonds des prisonniers de guerre

| —— | Dr. | Cr. |
|---|---|---|
| Balance at credit, April 1, 1931, Funds belonging to Prisoners of War | | $ 5,985 73 |
| Balance, March 31, 1932 | $ 5,985 73 | |
| | 5,985 73 | 5,985 73 |

### Prisoners of War, Internment Operations, Earnings

### Compte d'internement des prisonniers de guerre, Recettes

| —— | Dr. | Cr. |
|---|---|---|
| Balance at credit, April 1, 1931, Earnings of Prisoners of War | | $ 22,722 39 |
| Payments on account of wages earned during internment | $ 171 92 | |
| Balance, March 31, 1932 | 22,550 47 | |
| | 22,722 39 | 22,722 39 |

## SOLDIER SETTLEMENT OF CANADA
## ÉTABLISSEMENT DES SOLDATS AU CANADA

### Account No. 1, Soldier Land Settlement Loans

### Compte N° 1, Prêts pour l'établissement des soldats colons

| —— | Dr. | Cr. |
|---|---|---|
| Balance, April 1, 1931, loans outstanding | $ 56,894,810 95 | |
| Cash Loans to settlers: St. John, $8,201.33; Sherbrooke, $4,464.14; Ottawa, $32; Toronto, $11,613.33; Winnipeg, $36,099.68; Regina, $866.28; Saskatoon, $175,928.16; Prince Albert, $395.65; Calgary, $67,955.33; Edmonton, $101,884.93; Vernon, $548.62; Vancouver, $24,701.97; advance to Dept. of Indian Affairs for loans to Indian Settlers, $5,000: *less*—cost of administration Indian soldier settlers, $6,449.35; charged to Account No. 5—Land Settlement Suspense, $2,277.07 (Vol. II, page Z—12) | 428,965 00 | |
| Value of land acquired by purchase, sold on loan to soldier settlers, credited to Account 3—Land Settlement Purchased Lands | 4,220 00 | |
| Transfer to Account 2—General Land Settlement, value of land sold to settlers under 3,000 Family Settlement Scheme | | $ 15,892 84 |
| Reduction in sale price of land acquired without purchase sold on loan to soldier settlers, charged to Account 4—Soldier Land Settlement Assurance Fund | | 2,550 00 |
| Cost of land purchased in 1919 for soldier settler who did not take up residence, now charged back to Account No. 3—Land Settlement Purchased Lands | | 5,581 95 |
| Amount credited to Soldier settlers individual loan accounts and debited to Consolidated Fund, in accordance with the provisions of the Soldier Settlement Act of 1919, Sec. 68, Chap. 188 R.S.C. 1927: land revaluations | | 136,252 78 |
| Amount credited to Soldier settlers individual loan accounts and debited to Consolidated Fund in accordance with the provisions of Chap. 42, George V, 20–21: 30 per cent reduction of soldier settlers indebtedness | | 43,920 18 |
| Collections during year on account of loans, $1,374,499.17, less $637,547.90, representing interest, credited to Interest on Investments | | 736,951 27 |
| Balance, March 31, 1932 | | 56,386,846 93 |
| | 57,327,995 95 | 57,327,995 95 |

# SOLDIER SETTLEMENT OF CANADA–Con.
# ÉTABLISSEMENT DES SOLDATS AU CANADA–Suite

### Account No. 2, General Land Settlement Loans
### Compte N° 2, Prêts pour l'établissement sur des terres en général

| | Dr. | Cr. |
|---|---|---|
| Balance, April 1, 1931, loans outstanding | $ 8,739,322 37 | |
| Amount of loans to settlers under 3,000 Family Settlement Scheme transferred from Account 1—Soldier Land Settlement loans | 15,892 84 | |
| Special advances, payments of insurance, cost of permanent improvements charged to land, etc., added to settlers loans (Vol. II, page Z—12) | 32,436 14 | |
| Repayments by settlers of special advances, etc., $126,067.86, less $54,198.77, representing interest, credited to Interest on Investments | | $ 71,869 09 |
| Balance, March 31, 1932 | | 8,715,782 26 |
| | 8,787,651 35 | 8,787,651 35 |

### Account No. 3, Land Settlement, Purchased Lnads
### Compte N° 3, Établissement sur des terres. Achats de terres

| | Dr. | Cr. |
|---|---|---|
| Balance, April 1, 1931, value of purchased lands on hand for sale | $ 62,242 17 | |
| Improvements to purchased lands, added to value of land (Vol. II, page Z—12) | 5 40 | |
| Cost of land transferred to Account No. 1—Soldier Land Settlement in 1919 now charged back and held for re-sale | 5,581 95 | |
| Payment to Dept. of Interior *re* S.W. ¼ 33–25–26 W. 1st Mer. in 1930–31, against amount held in Account No. 5, Land Settlement Suspense, now adjusted | | $ 489 05 |
| Value of purchased lands sold to soldier settlers, charged to Account 1—Soldier Land Settlement Loans | | 4,220 00 |
| Sale of water rights, Amiens Farm | | 172 89 |
| Sale of S. ½ of N.W. ¼ 2–44–3 W. 3rd Mer., Porcupine Development | | 240 00 |
| Balance, March 31, 1932 | | 62,707 58 |
| | 67,829 52 | 67,829 52 |

### Account No. 4, Soldier Land Settlement Assurance Fund
### Compte N° 4, Fonds de garantie des soldats colons

| | Dr. | Cr. |
|---|---|---|
| Balance at credit, April 1, 1931, value of lands acquired without purchase (Doukhobour lands, etc.), sold to settlers on loan as on that date | | $ 737,639 63 |
| Compensation for road diversion. Slade lease, Hudson Bay Reserve | | 65 00 |
| Reduction in sale price of land formerly part of Hudson Bay Reserve, credited to Account No. 1—Soldier Land Settlement | $ 2,550 00 | |
| Balance, March 31, 1932 | 735,154 63 | |
| | 737,704 63 | 737,704 63 |

## SOLDIER SETTLEMENT OF CANADA–Conc.
## ÉTABLISSEMENT DES SOLDATS AU CANADA–Fin

### Account No. 5, Land Settlement Suspense Account
### Compte N° 5, Compte provisoire de l'établissement sur des terres

| —— | Dr. | Cr. |
|---|---|---|
| Balance at credit, April 1, 1931, held for disbursement on account of settlers | | $ 158,892 47 |
| Received in trust during the year, to be disbursed on behalf of individual settlers | | 477,372 62 |
| Disbursed during the year on behalf of settlers for stock, equipment, insurance, etc. (including $2,277.07 deducted from cash loans to settlers, Account No. 1—Soldier Land Settlement Loans) | $ 522,867 87 | |
| Balance, March 31, 1932, held for disbursement on account of settlers | 113,397 22 | |
| | 636,265 09 | 636,265 09 |

### Account No. 6, British Land Settlement Advances
### Compte N° 6, Avances au Gouvernement britannique pour l'établissement sur des terres

| —— | Dr. | Cr. |
|---|---|---|
| Advances by Soldier Settlement of Canada to settlers under 3,000 Family and New Brunswick Settlement Schemes | $ 163,417 36 | |
| Repayments by United Kingdom Government of advances to settlers | | $ 163,417 36 |
| Repayments by settlers on account of advances: principal, $53,320.09, interest, $16,010.42 | | 69,330 51 |
| Remittances to United Kingdom Government of repayments by settlers | 69,330 51 | |
| | $ 232,747 87 | 232,747 87 |

## TRADE AND COMMERCE DEPARTMENT
## MINISTÈRE DU COMMERCE

### Canada Grain Act — Loi du Canada sur les grains
### Advance Account — Compte d'avances

| —— | Dr. | Cr. |
|---|---|---|
| Advances outstanding April 1, 1931, Calgary, $34; Edmonton, $263.50; Moose Jaw, $7; Port Arthur, $2,851.55; Saskatoon, $1 | $ 3,157 05 | |
| Advances to Board of Grain Commissioners to meet freight charges and weighing and inspection fees at the following Government Elevators: Calgary, $175,946.32; Edmonton, $202,078.22; Moose Jaw, $6,517.35; Port Arthur, $22,903.05; Saskatoon, $89,796.98 | 497,241 92 | |
| Repayments by Board of Grain Commissioners on account of advances for following elevators: Calgary, $174,331.13; Edmonton, $202,218.87; Moose Jaw, $6,335.02; Port Arthur, $25,384.65; Saskatoon, $83,909.53 | | $ 492,179 20 |
| Advances outstanding March 31, 1932: Calgary, $1,649.19; Edmonton, $122.85; Moose Jaw, $189.33; Port Arthur, $369.95; Saskatoon, $5,888.45 | | 8,219 77 |
| | 500,398 97 | 500,398 97 |

**Comparative Statement of General Arrears**
**État comparatif par Ministère des arrérages**

| Service | March 31, 1932 — 31 mars 1932 | March 31, 1931 — 31 mars 1931 | Increase — Augmentation | Decrease — Diminution |
|---|---|---|---|---|
| Agriculture | $ 22,636 91 | $ 20,628 16 | $ 2,008 75 | |
| External Affairs | 65 00 | 12,107 63 | | $ 12,042 63 |
| Fisheries | 1,111 95 | 240,794 95 | | 239,683 00 |
| Immigration and Colonization— | | | | |
| Detention Accounts | 4,509 99 | 2,434 21 | 2,075 78 | |
| Indian Affairs | 20,700 47 | 20,700 47 | | |
| Insurance | 313 98 | 313 98 | | |
| Interior— | | | | |
| Dominion Parks— | | | | |
| Banff Park | 9,170 70 | 7,246 65 | 1,924 05 | |
| Jasper Park | 1,060 78 | 573 17 | 487 61 | |
| Yoho Park | 60 75 | 71 02 | | 10 27 |
| Riding Mountain Park | 46 00 | 15 20 | 30 80 | |
| Waterton Lakes Park | 1,678 25 | 1,590 75 | 87 50 | |
| Kootenay Park | 45 00 | 40 00 | 5 00 | |
| Forestry | 1,365 24 | | 1,365 24 | |
| Mining Lands | 1,136 12 | | 1,136 12 | |
| National Development | 62 20 | | 62 20 | |
| Ordnance and Admiralty Lands | 10,460 29 | 8,414 94 | 2,045 35 | |
| Timber and Grazing | 8,626 27 | | 8,626 27 | |
| Topographical Surveys | 193 10 | 492 34 | | 299 24 |
| Seed Grain Advances, Interest | 2,244,492 21 | 2,174,780 34 | 69,711 87 | |
| | *2,278,396 91* | *2,198,224 41* | | |
| Justice— | | | | |
| Exchequer Court | 24 60 | 24 60 | | |
| Supreme Court | 130 15 | 130 15 | | |
| Penitentiaries | 4,959 99 | 4,067 90 | 892 09 | |
| | *5,114 74* | *4,222 65* | | |
| Labour | 1,239 18 | 1,239 18 | | |
| Marine | 10,936 53 | 12,319 38 | | 1,382 85 |
| Mines | 91,910 23 | 93,921 80 | | 2,011 57 |
| National Defence— | | | | |
| Militia Services— | | | | |
| Aid to Civil Power | 648,519 85 | 648,519 85 | | |
| Miscellaneous | 101,954 67 | 103,385 66 | | 1,430 99 |
| Naval Service | 43 46 | 43 46 | | |
| | *750,517 98* | *751,948 97* | | |
| National Revenue— | | | | |
| Customs | 54,496 33 | 54,496 33 | | |
| Excise | 21,078 15 | 21,078 15 | | |
| | *75,574 48* | *75,574 48* | | |
| Pensions and National Health— | | | | |
| Soldiers' Civil Re-Establishment | 493,771 64 | 462,340 49 | 31,431 15 | |
| Health | 17 05 | 120 00 | | 102 95 |
| | *493,788 69* | *462,460 49* | | |
| Post Office | 28,442 42 | 28,791 99 | | 349 57 |
| Printing and Stationery— | | | | |
| Canada Gazette | 3,675 98 | 4,547 83 | | 871 85 |
| Voter's Lists | 574 58 | 574 58 | | |
| Publications | 4,825 49 | 4,902 47 | | 76 98 |
| | *9,076 05* | *10,024 88* | | |
| Public Works— | | | | |
| Minor Public Works | 10,600 62 | 10,600 62 | | |
| Public Buildings and Rents | 25,832 22 | 19,792 14 | 6,040 08 | |
| Hamilton and Port Dover Road | 18,391 08 | 18,391 08 | | |
| Bonner Property, Quebec | 6,657 25 | 6,657 25 | | |
| Miscellaneous | 14,834 97 | 1,231 47 | 13,603 50 | |
| Slides and Booms— | | | | |
| Ottawa District | 64,951 00 | 64,951 00 | | |
| St. Maurice District | 29,804 08 | 29,804 08 | | |
| Saguenay District | 20 00 | 20 00 | | |
| Trent and Newcastle District | 3,556 89 | 3,556 89 | | |
| Telegraph Lines | 5,746 67 | 5,585 39 | 161 28 | |
| | *180,394 78* | *160,589 92* | | |

**Comparative Statement of General Arrears**–Conc.
**État comparatif par Ministère des arrérages**–Fin

| Service | March 31, 1932 — 31 mars 1932 | March 31, 1931 — 31 mars 1931 | Increase — Augmentation | Decrease — Diminution |
|---|---|---|---|---|
| Railways and Canals— | | | | |
| Canals | $ 919,204 71 | $ 342,212 42 | $ 576,992 29 | |
| Royal Canadian Mounted Police | 6,977 13 | 18,766 18 | | $ 11,789 05 |
| Secretary of State | 32,682 84 | 32,988 76 | | 305 92 |
| Soldier Settlement of Canada | 10,035 52 | | 10,035 52 | |
| Trade and Commerce— | | | | |
| Cullers Fees | 37,432 79 | 37,432 79 | | |
| Motion Picture Bureau | 526 81 | 884 19 | | 357 38 |
| Commercial Intelligence Service | 367 45 | 697 40 | | 329 95 |
| Weights and Measures | 1 50 | 135 25 | | 133 75 |
| Canadian Government Elevators | 239 00 | 360 44 | | 121 44 |
| Canada Grain Act | 8,672 00 | 16,863 00 | | 8,191 00 |
| Canadian Government Exhibition Commission | 1,869 86 | 6,819 78 | | 4,949 92 |
| | *49,109 41* | *63,192 85* | | |
| Totals — Totaux | 4,992,739 90 | 4,548,457 76 | 728,722 45 | 284,440 31 |

NOTE—On further information received from the departments adjustments were made of various amounts, shown in my last report as due on March 31, 1931. Outstanding advances are not included in the figures as at March 31, 1932, but are dealt with in the introduction — REMARQUE—De nouvelles informations ayant été fournies par les Ministères, des ajustements furent faits relativement aux arriérés, donnés dans mon dernier rapport, comme dus le 31 mars 1931. Ces montants ne comprennent pas les avances inemployées, qui n'ont pas été remboursées, et elles font l'objet d'un chapitre de l'introduction.

**Statement of Interest Accrued on Loans and Advances to Railways, Canadian National Steamships, Harbour Commissioners, etc.**

**États des intérêts courus sur prêts et avances aux chemins de fer, à la marine du Gouvernement, aux commissaires des ports, etc.**

| Service | 1931–32 | 1930–31 | Increase — Augmentation |
|---|---|---|---|
| Government Railways | | | |
| Canadian National Railway | $ 22,000,979 55 | $ 18,844,588 32 | $ 3,156,391 23 |
| Canadian Northern Railway | 217,351,620 05 | 198,881,364 53 | 18,470,255 52 |
| Grand Trunk Pacific Railway | | | |
| Coupon Account | 1,761,957 29 | 1,588,045 07 | 173,912 22 |
| Guaranteed Interest Account | 5,646,743 03 | 5,124,463 27 | 522,279 76 |
| Receiver Account | 29,243,994 28 | 26,498,144 54 | 2,745,849 74 |
| General Account | 30,697,069 11 | 29,161,594 89 | 1,535,474 22 |
| 3 p.c. Mortgage Bonds | 10,132,079 43 | 9,153,178 00 | 978,901 43 |
| Grand Trunk Railway | 69,176,148 35 | 62,361,217 43 | 6,814,930 92 |
| | *386,010,591 09* | *351,612,596 05* | *34,397,995 04* |
| Canadian Government Merchant Marine, Limited | | | |
| Shipbuilding | 26,446,515 92 | 23,974,955 62 | 2,471,560 30 |
| Loans | 5,230,956 96 | 4,469,455 22 | 761,501 74 |
| | *31,677,472 88* | *28,444,410 84* | *3,233,062 04* |
| Canadian National (West Indies) Steamships, Limited | | | |
| Ships transferred | 82,365 37 | 53,499 59 | 28,865 78 |
| Cash Advances | 155,849 41 | 53,158 54 | 102,690 87 |
| | *238,214 78* | *106,658 13* | *131,556 65* |
| Harbour Commissions | | | |
| Chicoutimi | 57,655 82 | | 57,655 82 |
| Montreal | 448,113 87 | | 448,113 87 |
| Montreal (South Shore Bridge) | 14,887 05 | | 14,887 05 |
| Quebec | 12,810,983 95 | 11,747,900 64 | 1,063,083 31 |
| Three Rivers | 435,109 66 | 414,245 23 | 20,864 43 |
| | *13,766,750 35* | *12,162,145 87* | *1,604,604 48* |
| Montreal Turnpike Trust | 87,953 48 | 87,953 48 | |
| Seed Grain, Saskatchewan Government | 227,117 25 | 222,691 13 | 4,426 12 |
| Totals — Totaux | 432,008,099 83 | 392,636,455 50 | 39,371,644 33 |

NOTE—The above amounts of accrued interest calculated to January 1, 1932, were supplied by the Department of Finance — REMARQUE—Les montants ci-dessus des intérêts courus, établis jusqu'au 1er janvier 1932, furent fournis par le Ministère des Finances.

**Comparative Statement of Principal outstanding on account of Indian Lands, Indian Trust Funds**

**État comparatif du capital dû, relativement aux terres des Indiens, Fonds fiduciaires des Indiens**

| Service | 1931–32 | 1930–31 | Increase — Augmentation | Decrease — Diminution |
|---|---|---|---|---|
| Indian Lands: Principal due | | | | |
| Ontario | | | | |
| Cape Croker | $ 392 37 | $ 392 37 | | |
| Deseronto | | 940 69 | | $ 940 69 |
| Fort Francis | 12,289 24 | 12,438 74 | | 149 50 |
| Gore Bay | 339 37 | 344 37 | | 5 00 |
| Manitowaning | 1,087 00 | 1,062 00 | $ 25 00 | |
| Sault Ste. Marie | 2,234 12 | 2,234 12 | | |
| Sturgeon Falls | 7,628 18 | 7,877 69 | | 249 51 |
| Thessalon | 3,345 75 | | 3,345 75 | |
| | *27,316 03* | *25,289 98* | | |
| Quebec | | | | |
| Maniwaki | | 319 24 | | 319 24 |
| Quiatchouan | | 1,773 57 | | 1,773 57 |
| Temiscamingue | | 415 68 | | 415 68 |
| | | *2,508 49* | | |
| New Brunswick | | | | |
| Richibucto | 737 25 | 737 25 | | |
| Ottawa | | | | |
| Headquarters | 1,564,689 24 | 1,563,849 67 | 839 57 | |
| Totals — Totaux | 1,592,742 52 | 1,592,385 39 | 357 13 | |

**Loans, Subsidies and Grants, Allowances and Contributions by Departments**

**Prêts, subventions, allocations et contributions, par Ministère**

| | Loans — Prêts | Subsidies — Subventions | Grants, Allowances and Contributions — Allocations et contributions |
|---|---|---|---|
| Agriculture | | | |
| Allowances for Experimental Work (c) | | | $ 1,300 00 |
| Assistance to Fairs and Exhibitions (c) | | | 468,273 06 |
| Canadian Horticultural Council (a) | | | 8,000 00 |
| Canadian Seed Growers' Association (a) | | | 17,750 00 |
| Cold Storage Warehouses (a) | | | 208,127 87 |
| Contributions to Empire Bureau (a) | | | 22,070 34 |
| Dairying (including refrigeration on cars) (c) | | | 19,853 42 |
| International Institute of Agriculture (c) | | | 8,500 00 |
| Live Stock (Miscellaneous Grants) (c) | | | 171,766 84 |
| National Dairy Council of Canada (for 1930) (a) | | | 5,000 00 |
| Royal Agricultural Winter Fair (b) | | | 61,674 85 |
| Seed, Feed and Fertilizer Control (See Fairs, etc.) (c) | | | 69,296 82 |
| World's Grain Congress (a) | | | 57,000 00 |
| | | | *1,118,613 20* |
| External Affairs — Affaires Exterieures | | | |
| Canada's contribution towards the maintenance of the permanent secretariat of the League of Nations (a) | | | 236,353 17 |
| League of Nations Society of Canada (a) | | | 2,250 00 |
| Contribution to the International Association of Accredited Journalists of the League of Nations (a) | | | 977 70 |
| | | | *239,580 87* |
| Finance — Finances | | | |
| Advances to Harbour Commissioners (e) | $13,517,562 66 | | |
| Advances, Montreal Harbour Bridge Interest (a) | 534,000 00 | | |
| Canadian Farm Loan Act | | | |
| Bonds (e) | 1,500,000 00 | | |
| Capital Stock (e) | 107,603 00 | | |

**Loans, Subsidies and Grants, Allowances and Contributions by Departments**–Con.
**Prêts, subventions, allocations et contributions, par Ministère**–Suite

| | | Loans — Prêts | Subsidies — Subventions | Grants, Allowances and Contributions — Allocations et contributions |
|---|---|---|---|---|
| Finance–*Conc.* — Finances–*Fin* | | | | |
| Canadian General Council of Boy Scout Association | (a) | | | $ 15,000 00 |
| Canadian Government Merchant Marine Ltd | (a) | $ 444,285 53 | | |
| Canadian National (West Indies) Steamships, Ltd | (a) | 755,000 00 | | |
| Canadian National Railways: Temporary Loans | (a) | 41,121,216 41 | | |
| City of Ottawa | (e) | | | 100,000 00 |
| Dominion Council of Girl Guides | (a) | | | 6,000 00 |
| Federal District Commission | (e) (a) | | | 311,694 57 |
| Interparliamentary Union for Peace | (a) | | | 600 00 |
| L'Institut Nazareth de Montreal, to assist in work with the Blind | (a) | | | 5,000 00 |
| Montreal Association for the Blind | (a) | | | 5,000 00 |
| National Battlefields Commission | (a) | | | 75,000 00 |
| Royal Astronomical Society | (a) | | | 2,000 00 |
| Royal Canadian Academy of Arts | (a) | | | 2,500 00 |
| Royal Mint | (a) | | | 150,000 00 |
| Royal Society of Canada | (a) | | | 8,000 00 |
| Subscriptions to the publications of the Empire Parliamentary Association | (a) | | | 2,000 00 |
| Subsidies—Grants to Maritime Provinces pending consideration of Provincial Subsidies | (a) | | $ 1,600,000 00 | |
| Subsidies to Provinces | (e) | | 13,694,970 12 | |
| World's Woman's Christian Temperance Union Convention | (a) | | | 2,500 00 |
| Unemployment and Farm Relief: Loans to Provinces | (a) | 22,634,017 44 | | |
| | | *80,613,685 04* | *15,294,970 12* | *685,294 57* |
| Fisheries — Pêcheries | | | | |
| Canadian Fisheries Association Convention, Ottawa | (c) | | | 250 00 |
| Fisheries Exhibition, Lunenburg | (c) | | | 2,000 00 |
| Fish Fair, Charlotte County | (c) | | | 300 00 |
| Subsidies for fish collecting service, etc | (c) | | 13,267 15 | |
| | | | *13,267 15* | *2,550 00* |
| Immigration and Colonization— | | | | |
| British Immigration and Colonization Association | (d) | | | 10,000 00 |
| Canadian Woman's Hostels | (d) | | | 14,500 00 |
| Eastern Townships Immigration Society | (d) | | | 500 00 |
| Loans to settlers under Empire Settlement Scheme | (a) | 577 27 | | |
| Province of New Brunswick, Cossar Boys' Training Farm | (d) | | | 500 00 |
| Province of Nova Scotia Boys' Training Farm | (d) | | | 500 00 |
| Province of Ontario, Vimy Ridge Training Farm | (d) | | | 240 00 |
| Province of Quebec, Department of Colonization, Mines and Fisheries | (d) | | | 50,000 00 |
| Province of Saskatchewan, Boys' Training Farm | (d) | | | 380 00 |
| Salvation Army | (d) | | | 960 00 |
| Training Hostels for domestics in Great Britain | (d) | | | 20 00 |
| | | *577 27* | | *77,600 00* |
| Indian Affairs — Affaires Indiennes | | | | |
| Grants to Exhibitions and Fairs | (b) | | | 205 00 |
| Grants to Hospitals and Churches | (d) | | | 25,772 40 |
| Indian Education (grants to schools, etc.) | (b) | | | 1,248,655 68 |
| Suppression of Liquor Traffic | (a) | | | 3,000 00 |
| | | | | *1,277,633 08* |
| Interior — Intérieur | | | | |
| Canadian Forestry Association | (a) | | | 2,000 00 |
| Dominion Land Surveyor's Association | (a) | | | 125 00 |
| Estate of the late Miss F. V. Bridgeman, Compassionate Grant | (a) | | | 2,028 65 |
| Mrs. E. B. Hutcheson as Matron | (a) | | | 1,200 00 |
| N.W. Territories, Schools | (b) | | | 11,676 76 |
| W. B. Gray, Grant | (a) | | | 600 00 |
| N.W. Territories, Hospitals | (b) | | | 18,078 00 |
| Relief to needy settlers, Alberta and Saskatchewan | (a) | 10,677 74 | | |
| Wild Life Conservation | (a) | | | 2,500 00 |
| Yukon Council for local purposes, construction and maintenance of roads, and to provide for payment of bounty on wolves and coyotes | (a) | | | 120,500 00 |
| | | *10,677 74* | | *158,708 41* |

**Loans, Subsidies and Grants, Allowances and Contributions by Departments**–Con.
**Prêts, subventions, allocations et contributions, par Ministère**–Suite

| — | Loans — Prêts | Subsidies — Subventions | Grants, Allowances and Contributions — Allocations et contributions |
|---|---|---|---|
| **Justice** | | | |
| Canada Law Library, London, Eng. (a) | ..... | ..... | $ 350 00 |
| School Grants, Dorchester and Manitoba Penitentiaries (c) | ..... | ..... | 3,300 00 |
| | | | *3,650 00* |
| **Labour — Travail** | | | |
| American Federation of Labour, Annual Convention, Vancouver, Grant (a) | ..... | ..... | 2,500 00 |
| Old Age Pensions (e) | ..... | ..... | 10,032,409 87 |
| Grants to Provinces, Employment Offices (e) | ..... | ..... | 150,000 00 |
| Technical Education Act, Chap. 193, R.S.C. 1927 (e) | ..... | ..... | 282,938 47 |
| | | | *10,467,848 34* |
| **Marine** | | | |
| International Meteorological Service (c) | ..... | ..... | 821 07 |
| Miscellaneous services relating to Navigation and Shipping (c) | ..... | ..... | 500 00 |
| Scientific purposes: Queen's University, $500; McGill University, $500 (a) | ..... | ..... | 1,000 00 |
| Subsidies for wrecking plants (a) | ..... | ..... | 70,000 00 |
| | | | *72,321 07* |
| **Mines** | | | |
| Domestic Fuel Act of 1927 (e) | ..... | ..... | 15,592 56 |
| Imperial Institute (a) | ..... | ..... | 9,733 33 |
| Subventions on Canadian Coal to points in Quebec, Ontario, St. Lawrence River ports via water route and Manitoba (a) | ..... | ..... | 708,248 15 |
| | | | *733,574 04* |
| **National Defence — Défense nationale** | | | |
| Adjustment of War Claims: Medical Museum, McGill University (c) | ..... | ..... | 300 00 |
| Air Services: Messes and Libraries, and Flying Clubs.. (c) | ..... | ..... | 20,657 19 |
| Dominion Rifle Association (c) | ..... | ..... | 1,000 00 |
| Engineer Services: Maintenance of Long Branch Rifle Range (c) | ..... | ..... | 3,500 00 |
| Non-Permanent Active Militia: Rifle Associations, Bands', Officers' libraries, etc (b) | ..... | ..... | 113,421 00 |
| Permanent Force: Bands, Libraries, Messes, etc (c) | ..... | ..... | 8,278 56 |
| R.M. College: Messes and Library (c) | ..... | ..... | 400 00 |
| United Service Institute, Vancouver Island (c) | ..... | ..... | 100 00 |
| | | | *147,656 75* |
| **Pensions and National Health — Pensions et Hygiène** | | | |
| American Public Health Association (Montreal Committee) (a) | ..... | ..... | 2,500 00 |
| Canadian Council on Child Welfare (a) | ..... | ..... | 10,000 00 |
| Canadian National Committee for Mental Hygiene... (a) | ..... | ..... | 20,000 00 |
| Canadian National Institute for the Blind (a) | ..... | ..... | 20,000 00 |
| Canadian Red Cross Society (a) | ..... | ..... | 10,000 00 |
| Canadian Tuberculosis Association (a) | ..... | ..... | 25,000 00 |
| Dominion Executive Council of the Canadian Legion British Empire Service League (a) | ..... | ..... | 10,000 00 |
| Last Post Fund (a) | ..... | ..... | 40,000 00 |
| Marine Hospitals (Sailors' Institutes and Hostels).... (b) | ..... | ..... | 2,200 00 |
| Rev. Sister Sormany, Tracadie (c) | ..... | ..... | 4,000 00 |
| St. John Ambulance Association (a) | ..... | ..... | 5,000 00 |
| Venereal Diseases (Provinces) (c) | ..... | ..... | 97,000 00 |
| Victorian Order of Nurses (a) | ..... | ..... | 10,000 00 |
| Reimbursing Messrs. John Penny and Sons, Ltd., for expenditures made on behalf of three ship wrecked mariners (a) | ..... | ..... | 479 00 |
| | | | *256,179 00* |

**Loans, Subsidies and Grants, Allowances and Contributions by Departments**–Conc.
**Prêts, subventions, allocations et contributions, par Ministère**–Fin

| — | Loans — Prêts | Subsidies — Subventions | Grants, Allowances and Contributions — Allocations et contributions |
|---|---|---|---|
| Public Works — Travaux publics | | | |
| Subsidies to Dry Docks (e) | ..... | $ 579,712 38 | |
| Telegraph Line, Prince Edward Island to Mainland (a) | ..... | 6,946 66 | |
| | | *586,659 04* | |
| Railways and Canals — Chemins de fer et Canaux | | | |
| Maritime Freight Rates Act, Payments to Railway Companies (a) | ..... | ..... | $ 9,186,529 20 |
| | | | *9,186,529 20* |
| Royal Canadian Mounted Police—Gendarmerie Royale à cheval | | | |
| Chief Constables' Association, Canada (a) | ..... | ..... | 500 00 |
| Officers' and Sergeants' messes, Regina and Vancouver. (a) | ..... | ..... | 400 00 |
| Grant to Veterans of the Force, who served in the Rebellion of 1885 in lieu of script (a) | ..... | ..... | 18,000 00 |
| Compassionate grant to Miss E. Brandon (a) | ..... | ..... | 2,500 00 |
| | | | *21,400 00* |
| Secretary of State — Secrétariat d'Etat | | | |
| Protection of Industrial Property (a) | ..... | ..... | 810 40 |
| Protection of Literary and Artistic Works (a) | ..... | ..... | 763 21 |
| | | | *1,573 61* |
| Soldier Settlement of Canada—Commission d'Établissement des Soldats | | | |
| Loans to British settlers (a) | *$ 32,436 14 | | |
| Loans to soldier settlers (a) | † 433,185 00 | | |
| | *465,621 14* | | |
| Trade and Commerce — Commerce | | | |
| British and Foreign News Service (a) | ..... | ..... | 32,000 00 |
| Canadian Society of Technical Agriculturists (c) | ..... | ..... | 1,000 00 |
| International Bureau of Weights and Measures (Canada's annual contribution) (c) | ..... | ..... | 384 55 |
| International Customs Tariff Bureau (a) | ..... | ..... | 1,500 00 |
| International Electro-Technical Commission (Canada's annual contribution) (c) | ..... | ..... | 365 67 |
| International Research Council (c) | ..... | ..... | 400 00 |
| Mail Subsidies and Steamship subventions (a) | ..... | 2,993,726 60 | |
| | | *2,993,726 60* | *55,650 22* |
| Totals — Totaux | 81,090,561 19 | 18,888,622 91 | 24,486,362 36 |

†Includes value of land of $4,220 — Comprend la valeur des terres $4,220.

*Does not include $15,892.84, value at which lands held by Soldier Settlers were transferred to migrants — Ne comprend pas $15,892.84, montant auquel les terres des soldats colons furent transférées aux immigrants.

(a) Special Vote or mentioned in a Vote—Crédit spécial ou spécifié dans un crédit.

(b) Mentioned in Estimates but amount not specified — Mentionné dans le budget sans que le montant en soit spécifié.

(c) Not mentioned in Estimates: paid out of general vote — N'est pas mentionné dans le budget; payé à même le crédit général.

(d) Mentioned in Estimates as being subject to authorization by Governor General in Council, but amount not specified — Mentionné dans le budget comme devant être autorisé par le Gouverneur Général en son Conseil, mais le montant n'est pas spécifié.

(e) Statutory — Statutaire.

## Legal Expenses, Disbursements and Taxed Costs
## Frais judiciaires, déboursés et frais taxés

*Summary of Payments made during 1931-1932 by all Departments*
*Sommaire des paiements faits par tous les Ministères, en 1931-1932*

LEGAL EXPENSES AND DISBURSEMENTS
FRAIS JUDICIAIRES ET DÉBOURSÉS

| | | |
|---|---|---|
| Adam, Gustave, Montreal | $ | 213 52 |
| Addy, J. J. Toronto | | 20 00 |
| Ahern, J. G., Montreal | | 297 20 |
| Aitken, R. T. D., Newcastle | | 105 50 |
| Allen, R. H., Moncton | | 26 00 |
| Ally, Omer, Pierreville, notary | | 2 00 |
| Almond, Gerald, Montreal | | 389 00 |
| Archambault, C. A., Montreal | | 58 00 |
| Archambault, Gaston, Montreal | | 170 00 |
| Archambault, Geo. E., Montreal | | 35 00 |
| Archer, J. Wembley | | 117 20 |
| Archibald, J. R. Kamloops | | 89 00 |
| Armour, E., Toronto | | 35 00 |
| Armstrong & Willmott, Cobourg | | 20 15 |
| Asselin, R. E., Rimouski | | 46 70 |
| Atkinson, F. G., Battleford | | 45 65 |
| Atton, W. P., Regina | | 83 00 |
| Aubé, P., Montréal | | 75 00 |
| Audet, P., Quebec | | 10 00 |
| Babe, Fred, Fort William | | 35 00 |
| Badeaux, P. A., Montreal | | 368 00 |
| Baillargeon, Belleau & Fortier, Quebec | | 24 50 |
| Bain, Bicknell, White & Bristol, Toronto | | 170 00 |
| Bambridge, R. F., Duncan | | 41 20 |
| Baker, C. E., Prince Albert | | 38 50 |
| Baker, S. W., Rosthern | | 313 26 |
| Baldwin & Hurlburt, Vegreville | | 1,025 85 |
| Baril, D., Montreal | | 25 00 |
| Barrett, F. G., Melita | | 53 10 |
| Bastien & Bastien, Montreal | | 173 65 |
| Bastien, J. M., Montreal | | 22 00 |
| Bates, A. D., Lanigan | | 33 65 |
| Baxter, Lewin & Carter, St. John | | 1,279 75 |
| Bayard, J. A., Montreal | | 120 20 |
| Beament & Beament, Ottawa | | 75 00 |
| Beaton, W. J., Toronto | | 235 00 |
| Beaubien, J. T., Winnipeg | | 189 88 |
| Beauchamp & Loranger, Hull | | 42 00 |
| Beauchamp, J. N., Hull | | 251 40 |
| Beaudoin, Y., Montreal | | 91 15 |
| Beaulieu, J. A., Montreal | | 212 50 |
| Beaulieu, M. L., Quebec | | 15 00 |
| Beaumont, H., Prescott | | 10 00 |
| Beauregard, Elie, Montreal | | 8,773 14 |
| Beauregard, L., Montreal | | 50 00 |
| Beckett, H. E., Toronto | | 83 00 |
| Bedford & Beardall, Chatham | | 47 50 |
| Bell & Mathieson, Charlottetown | | 10 00 |
| Bell, M. M., Summerside | | 3 00 |
| Benard, L. H., Winnipeg | | 221 22 |
| Bergeron, Ludger, Champlain | | 0 50 |
| Bernard & Bernard, Montreal | | 112 50 |
| Bernard, R., Montreal | | 224 30 |
| Bernier & De Billy, Quebec | | 63 00 |
| Bernier, A., Winnipeg | | 446 20 |
| Bertrand, Guerin, Goudreault & Garneau, Montreal | | 205 80 |
| Berube, L., Rivière du Loup | | 852 39 |
| Bessette, Wilfrid, Montreal | | 27 85 |
| Best, R. M., Bracebridge | | 107 18 |
| Bill, E. M., Semans | | 46 55 |
| Bischoff, Coxe, Bischoff & Thompson, London | | 51 10 |
| Bissett, F. W., Halifax | | 828 25 |
| Bissett, J. E., Winnipeg | | 112 95 |
| Black, C. Guy, Oxford | | 213 50 |
| Black, G. W., Kamloops | | 131 08 |
| Blackwood, H. P., Winnipeg | | 134 75 |
| Blake, C., Windsor | | 70 00 |
| Blanchard, C. S., Medicine Hat | $ | 119 15 |
| Blanchard, N. D., Windsor | | 38 25 |
| Boileau, L. J., notary, Montreal | | 210 10 |
| Boissonneault & Boissonneault, Montreal | | 60 00 |
| Boissonneault, J. A., Montreal | | 118 00 |
| Boivin, M. Eudore, Chicoutimi | | 7 00 |
| Boivin, P. A. Hull | | 67 00 |
| Boland, John F., Toronto | | 60 00 |
| Boswell, C. M., Winnipeg | | 80 75 |
| Bouffard, P. H., St. Joseph de Beauce | | 120 53 |
| Boulton, L. C., Russell | | 717 83 |
| Bourassa, Robert, Montreal | | 284 00 |
| Bourgeois, C., Three Rivers | | 29 00 |
| Bourne & Desbrisay, Vancouver | | 30 00 |
| Bousquet, J. B., St. Hyacinthe | | 121 35 |
| Bowen, Spencer & Duncan, Morden | | 83 50 |
| Bowlby, Macdonald & MacDougall, Toronto | | 164 82 |
| Boyer, A., Montreal | | 657 00 |
| Boyle, E. A., Revelstoke | | 271 51 |
| Boyle, H. H., Penticton | | 10 00 |
| Boys & Boys, Barrie | | 84 60 |
| Boys, W. A., Barrie | | 10 00 |
| Brady, Gordon R., North Bay | | 40 00 |
| Brais & Garneau, Montreal | | 3,040 70 |
| Branion, J. A., Prince Albert | | 115 15 |
| Bray, H. R., Vancouver | | 7 50 |
| Brewster & Heyd, Brantford | | 89 10 |
| Brewster, W. S., Brantford | | 170 00 |
| Broadfoot, S. R., Ottawa | | 95 00 |
| Brooks, Alan L., Welland | | 69 35 |
| Brossard, Ariste, Montreal | | 124 00 |
| Brown, Montgomery & McMichael, Montreal | | 150 00 |
| Brown, A. C., Timmins | | 25 00 |
| Bruchesi, Archambault & Trudeau, Montreal | | 5 00 |
| Bruchesi, C. E., Montreal | | 40 00 |
| Bullen, J. M., Toronto | | 126 00 |
| Bumbray, J. E. C., Montreal | | 306 54 |
| Burchell, C. J., Halifax | | 1,171 28 |
| Burchell, Smith, Parker & Fogo, Halifax | | 3,209 06 |
| Bureau, J. M., Three Rivers | | 19 00 |
| Burnese, A. O. L., Toronto | | 82 00 |
| Burnett, A., Maple Creek | | 0 25 |
| Burns, Walkem & Thomson, Vancouver | | 4 00 |
| Burritt, W. E., Vancouver | | 117 70 |
| Burton & Hodgson, Vancouver | | 10 00 |
| Cabana, C. C., Sherbrooke | | 20 57 |
| Cairns, A. E., Melfort | | 173 35 |
| Cairns, L. Y., Edmonton | | 55 00 |
| Calder, Penverne & Duckett, Montreal | | 303 50 |
| Calder, R. L., Montreal | | 2,838 22 |
| Cambray, J. A., Cap de la Madeleine | | 62 70 |
| Cameron, Gordon A., Victoria | | 103 30 |
| Cameron, J. A. C., Toronto | | 60 97 |
| Cameron, J. J., Liverpool | | 166 00 |
| Camirand, L., Montreal | | 45 00 |
| Camirand, R., Montreal | | 20 00 |
| Campbell, A. C., Winnipeg | | 7 50 |
| Campbell, A. H., Teulon | | 96 45 |
| Campbell, McMaster, Couture, Kerry & Bruneau, Montreal | | 182 00 |
| Carling & Morley, Exeter | | 21 50 |
| Carroll, Sheppard & Maguire, Saskatoon | | 151 89 |
| Carscallen & Carscallen, Wallaceburg | | 10 00 |
| Carswell, C. F., Granum | | 37 00 |
| Case, T. H., Kelvington | | 396 22 |

**Legal Expenses, Disbursements and Taxed Costs**–Con.
**Frais judiciaires, déboursés et frais taxés**–Suite

*Summary of Payments made during 1931-1932 by all Departments*—Con.
*Sommaire des paiements faits par tous les Ministères, en 1931-1932*—Suite

| | | | | | |
|---|---|---|---|---|---|
| Casewell, L. G., Drumheller | $ | 324 05 | Day, F. A., Toronto | $ | 267 20 |
| Casgrain, McDougall, Demers & Lynch-Staunton, Montreal | | 27 00 | Day, Ferguson, Wilson & Kelly, Toronto | | 10 00 |
| Cass, W. J., Winchester | | 35 00 | Day, Revelle & Rankin, Kingston | | 165 20 |
| Cassells, Brock & Kelly, Toronto | | 1,411 11 | Deacon, T. R., Toronto | | 88 00 |
| Catellier, L., Three Rivers | | 71 40 | Deacon, W. S., Vancouver | | 25 00 |
| Chagnon, M. J. E., Rivière au Renard | | 193 68 | DeBlois, Rodolphe, Quebec | | 250 25 |
| Chalmers, J. H., Virden | | 26 42 | Deguire, A. S., Montreal | | 73 50 |
| Chamberlain, A. M., Grand Falls | | 40 15 | Deguire, R., Montreal | | 20 00 |
| Champoux, C., Montreal | | 95 00 | de Lorimier, J., Montreal | | 490 50 |
| Champoux, Edgar, Quebec | | 214 00 | Demers, Demers, Pratte & Germain, Quebec | | 354 85 |
| Chapman, Geo. T., St. James | | 50 00 | Demers, S. C., Montreal | | 53 00 |
| Chasse, A., Montreal | | 65 45 | Descarries, T. N., Montreal | | 143 20 |
| Chauveau, Rivard & Blais, Quebec | | 92 65 | Desilets & Durand, Three Rivers | | 303 25 |
| Chevrette, A., Montreal | | 30 00 | Desilets, F., Three Rivers | | 30 00 |
| Chew, J., Glace Bay | | 227 60 | Desjardins, J. B., Rimouski | | 16 00 |
| Chipman, A. L., Yarmouth | | 1,237 14 | Desjarlais, E., Montreal | | 43 50 |
| Chipman & Saunderson, Yarmouth | | 48 00 | Desy, Maurice, Montreal | | 44 00 |
| Chisholm, A. G., London | | 425 99 | Dickey, H. B., Melville | | 296 80 |
| Cimon, E. H., Rivière-du-Loup | | 521 55 | Dickson & Paterson, Edmonton | | 10 00 |
| Clark, H. W., Strathclair | | 42 50 | Diefenbaker, J. G., Prince Albert | | 20 00 |
| Clay, John L., Victoria | | 323 15 | Dingle, L. D., Burlington | | 31 53 |
| Clegg, R. J., Rossland | | 10 00 | Dion, Aime, Quebec | | 26 00 |
| Cliche, L. P., Lake Megantic | | 21 40 | Dionne, G., Notary, Amqui | | 90 15 |
| Coderre, Charles, Montreal | | 29 70 | Dixon, P. J., Kindersley | | 20 00 |
| Coffin & Rivard, Montreal | | 25 00 | Dobell, Alfred C., Quebec | | 30 00 |
| Coldwell, Coleman & Kerr, Brandon | | 120 00 | Doerr & Guggisberg, Regina | | 24 63 |
| Collins & Green, Vancouver | | 857 72 | Donaghy, D., Vancouver | | 50 00 |
| Collins, A. B., Belleville | | 52 94 | Donley, H. J., Kenora | | 30 00 |
| Collins, E. F., Moose Jaw | | 125 00 | Dorais & Dorais, Montreal | | 100 00 |
| Collins, P., Watrous | | 285 99 | Dorais, J. A., Notary, New Carlisle | | 299 63 |
| Comeau, L., Three Rivers | | 107 00 | Dorion & Dorion, Quebec | | 64 35 |
| Compton, T. L., Summerside | | 40 00 | Dougherty, C. L., Fredericton | | 33 00 |
| Congdon, Campbell & Meredith, Vancouver | | 773 03 | Douglas, A. R., London | | 76 75 |
| Coonan, T. J., Montreal | | 221 35 | Drouin, F. O., Quebec | | 212 70 |
| Corbett & Harper, Edmonton | | 9 20 | Drouin & Behrer, Quebec | | 94 00 |
| Corkery, John R., Peterborough | | 291 35 | Drouin, Mark and Ross, Quebec | | 25 00 |
| Cormier & Demers, Montreal | | 922 78 | Drouin, P., Quebec | | 160 25 |
| Coté, J. H., Notary, Asbestos | | 39 60 | Dubeau, G., Joliette | | 25 00 |
| Coté, Louis, Ottawa | | 1,275 00 | Dubienski & Popp, Winnipeg | | 61 50 |
| Courchesne, L., Montreal | | 40 00 | Dubienski, B. B., Winnipeg | | 317 20 |
| Cournoyer, A., Notary, Rock Island | | 53 10 | Duchemin, H. P., Sydney | | 335 00 |
| Cousineau, J. A., Montreal | | 40 00 | Duggan & Gibson, Toronto | | 20 00 |
| Cowan & Cowan, Vancouver | | 15 00 | Duggan, J. S., Toronto | | 10 00 |
| Craig, Ladner & Co., Vancouver | | 119 24 | Duguay, R., Montreal | | 20 00 |
| Craig, C. W., Vancouver | | 164 82 | Dunbar, E. A., Calgary | | 63 55 |
| Crankshaw, Crankshaw, Gadoury & Almond, Montreal | | 253 00 | Dunlop, Wm. C., Windsor | | 514 27 |
| Crankshaw, J. E., Montreal | | 7,955 17 | Dupuis, P. L., Montreal | | 30 00 |
| Crawford, J. W., Calgary | | 493 08 | Duranceau, J. A. A., Cochrane | | 78 21 |
| Crease & Crease, Victoria | | 16 00 | Durand, L. D., Three Rivers | | 103 00 |
| Crevier, L., Montreal | | 177 00 | Durie & Wakeling, Saskatoon | | 20 00 |
| Cruise, Geo. A., Saskatoon | | 35 40 | Dutil, L., Montreal | | 51 00 |
| Cumming, R. D., Haileybury | | 10 30 | Dysart, Dysart & Streight, Winnipeg | | 40 06 |
| Cunliffe, F. S. & Co., Nanaimo | | 169 25 | Ebbs, F. S., Oshawa | | 25 90 |
| Cunningham, A. B., Kingston | | 113 30 | Edgar, S. H., Buchanan | | 180 00 |
| Curran & Curran, Montreal | | 20 00 | Elgie & Beaudoin, Toronto | | 75 04 |
| Curran, F. H., London | | 10 00 | Elgie, G. C., Toronto | | 34 00 |
| Curran, L. E., Montreal | | 284 66 | Elliott, E. L., Assiniboia | | 362 82 |
| Currey, A. B., North Bay | | 10 00 | Elliott, Fred C., Victoria | | 35 00 |
| Curtin & Grant, Regina | | 16 04 | Elliott, J. E. C., Montreal | | 56 50 |
| Daoust, J., Hull | | 50 00 | Elliott, W. S., Neudorf | | 320 56 |
| Darrow, F. R., Goderich | | 34 40 | Esnouf, G., Quebec | | 213 82 |
| D'Auteuil, H., La Malbaie | | 74 45 | Ethier, J. M. P., Sorel | | 8 00 |
| Davidson & Davidson, St. Thomas | | 256 86 | Evans, F. G., Orillia | | 30 00 |
| Davidson, E. Stuart, Chilliwack | | 57 50 | Evans, F. R., Winnipeg | | 139 30 |
| Davidson, J. A., Preeceville | | 95 85 | Ewart, Scott, Kelley & Kelley, Ottawa | | 565 32 |
| Davidson, W. H., Newcastle | | 75 65 | Fasken, Robertson, Aitchison, Pickup & Calvin, Toronto | | 2,430 85 |
| Davie, C. F., Duncan | | 243 40 | Fauteux, A., Montreal | | 45 00 |
| Davis, F. L., Neepawa | | 22 70 | Fauteux, F., Montreal | | 143 00 |
| Davis, H. H., Toronto | | 300 00 | Fauteux, G., Montreal | | 25 00 |
| Day, A. E., Kingston | | 72 75 | | | |

**Legal Expenses, Disbursements and Taxed Costs**–Con.
**Frais judiciaires, déboursés et frais taxés**–Suite

*Summary of Payments made during 1931-1932 by all Departments*—Con.
*Sommaire des paiements faits par tous les Ministères, en 1931-1932*—Suite

| | | | | | |
|---|---|---|---|---|---|
| Fauteux, J., Montreal | $ | 214 75 | Goodstone, A. I., Montreal | $ | 88 00 |
| Fauteux, L., Montreal | | 26 00 | Goodwin, T. T., Moncton | | 518 00 |
| Ferguson, W. G., Minnedosa | | 126 05 | Gordon & Elliott, Peterborough | | 10 04 |
| Finberg, I., Toronto | | 76 40 | Gordon, Hon. G. N., Peterborough | | 50 87 |
| Finlayson & Dudley, Midland | | 75 79 | Gordon, J. M., Toronto | | 55 00 |
| Finlayson, R. K., Winnipeg | | 20 00 | Gordon, M. L., Toronto | | 92 00 |
| Fisher, J. F., Winnipeg | | 176 13 | Gosselin, F. J., Chicoutimi | | 12 20 |
| Fisher, W. E., Prince Rupert | | 73 75 | Graham, A., Cranbrook | | 5 00 |
| Fisher & McLennan, Prince Rupert | | 28 15 | Graham, E. G., Brampton | | 58 90 |
| Fitch, L., Montreal | | 793 92 | Grant, C., Walkerton | | 42 90 |
| Fitzsimon, T. D., Edmonton | | 96 45 | Graydon & Lawrence, Brampton | | 45 00 |
| Flamand, C. E., Montreal | | 120 00 | Green, Hill, Hill & MacLaren, Ottawa | | 20 00 |
| Flavin, G. P., Halifax | | 250 05 | Green, R., Victoria | | 60 50 |
| Fleming, Drake & Foster, Windsor | | 15 00 | Green, W. J., Ottawa | | 630 12 |
| Fletcher, Williams & Hill, Brandon | | 47 25 | Greer, John M., Cochrane | | 20 03 |
| Flynn, W. A. E., Percé | | 604 45 | Griffin, Montgomery & Smith, Vancouver | | 39 04 |
| Flynn, P., Quebec | | 150 21 | Grout, T. H., Arnprior | | 20 00 |
| Forbes, E., Glace Bay | | 218 56 | Grover, G. A., Toronto | | 55 00 |
| Ford, C. J., Calgary | | 31 79 | Guay & Fremont, Quebec | | 18 95 |
| Ford, L. C., Vancouver | | 186 96 | Guay, A., Ville-Marie | | 5 00 |
| Fordham, R. S. W., Niagara Falls | | 238 39 | Guerin, C. E., Montreal | | 80 00 |
| Forest, A., Montreal | | 89 00 | Guertin, C. A., Montreal | | 30 00 |
| Fortier, Laval, Quebec | | 209 60 | Guertin, G., Montreal | | 5 00 |
| Fortin, Forest & Lemire, Montreal | | 47 00 | Guibault & Guibault, Joliette | | 82 25 |
| Fortin, A., Montreal | | 100 00 | Guibault, J. A., Joliette | | 210 45 |
| Fraser, J., Sturgis | | 192 34 | Gunn, A. D., Sydney | | 1,272 00 |
| Fripp, A. E., Ottawa | | 370 00 | Gunn & Gunn, Sydney | | 64 00 |
| Fripp & Burritt, Ottawa | | 302 00 | Guthrie, D., Toronto | | 150 00 |
| Frost & Frost, Lindsay | | 118 65 | Hackett, F. W., Montreal | | 110 00 |
| Fuller, W. G., St. Paul | | 90 00 | Haig & Haig, Winnipeg | | 275 00 |
| Fulton, Morley & Clark, Kamloops | | 196 37 | Hall, A. C., Oshawa | | 235 00 |
| Fulton, F. J., Kamloops | | 95 03 | Hall & Hall, Vankleek Hill | | 80 00 |
| Gadbois, E., Montreal | | 39 75 | Hall, Hall & Stevenson, Peterborough | | 58 50 |
| Gadbois, G., Montreal | | 39 85 | Hall, T. F., Cobourg | | 1,105 89 |
| Gadoury, A., Montreal | | 134 00 | Hall, W. R., Vankleek Hill | | 38 50 |
| Gadsby, J., Tokyo, Japan | | 19 71 | Halpin, P. K., Prescott | | 171 91 |
| Gagne & Gagne, Montmagny | | 132 65 | Ham, Kenneth S., Napanee | | 133 20 |
| Gagne, H. J., Montreal | | 420 06 | Hammond, F. A., Barrie | | 4 88 |
| Gagne, J. C., Chicoutimi | | 54 85 | Haney, W. S., Sarnia | | 209 15 |
| Gagnon, J. E., Gaspé | | 241 20 | Hannesson & Freeman, Winnipeg | | 515 22 |
| Gagnon, P. E., Rimouski | | 298 00 | Hanneson, H. M., Winnipeg | | 777 52 |
| Gagnon & Simard, Rimouski | | 10 00 | Harkness, J. G., Cornwall | | 138 50 |
| Gahen, P. A., Strathroy | | 49 88 | Harris, Bull, Mason & Wilson, Vancouver | | 25 00 |
| Galbraith, H. W., Vernon | | 365 20 | Harris & Keachie, Toronto | | 135 00 |
| Gardam, M. G. H., Westlock | | 60 90 | Harris, Keachie, Torrance & Johnson, Toronto | | 10 00 |
| Garland, C. R., Nelson | | 10 00 | Harris, G. L., Moncton | | 45 68 |
| Garneau, L., Montreal | | 827 24 | Harrison & McIntyre, Nanaimo | | 131 35 |
| Garon, A., Rimouski | | 38 65 | Harvie, A. D., Edmonton | | 40 00 |
| Garton, M. H., Boissevain | | 55 30 | Hassard, A. R., Toronto | | 82 00 |
| Garvey, C. M., Toronto | | 70 00 | Hatton, J. S., Melfort | | 52 58 |
| Gaudet, J. A., Nicolet | | 37 50 | Haughton, W. E., Westboro | | 5 00 |
| Gaudet, P. A., Hull | | 15 00 | Hayden, W. T., New Glasgow | | 224 80 |
| Gaudreault, E., La Malbaie | | 364 05 | Hayden & Ebbs, Ottawa | | 78 00 |
| Gauthier, G. H., Timmins | | 20 00 | Hayes, W. R., Montreal | | 59 00 |
| Gauthier & Platus, Timmins | | 91 47 | Hazell & Gay, Hamilton | | 819 75 |
| Gay, L. W., Hamilton | | 50 00 | Hebert, J. T., Campbellton | | 88 65 |
| Gelinas, J. L., Montreal | | 268 85 | Heighington, A. C., Toronto | | 2,002 57 |
| Gendron, Lucien H., Montreal | | 3,061 55 | Heighington, W., Toronto | | 5 00 |
| Genest, R., Montreal | | 10 00 | Hellmuth, I. F., Ottawa | | 500 00 |
| Geoffrion & Prud'homme, Montreal | | 1,473 25 | Henderson, Herridge & Gowling, Ottawa | | 394 25 |
| Geoffrion, A., Montreal | | 175 00 | Henderson, W. A., Toronto | | 91 52 |
| George, A. D., Fort Frances | | 786 50 | Henry, W. D., Owen Sound | | 69 55 |
| German & Brooks, Welland | | 24 25 | Henry, W. R., Montreal | | 105 00 |
| Gervais, Antoine, La Malbaie | | 64 50 | Herchmer, H. W., Cranbrook | | 20 00 |
| Gibeault, A., Montreal | | 55 00 | Hessell, H. O., Morrisburg | | 87 60 |
| Gibeault, R., Montreal | | 72 00 | Hetherington, E. Guy, Souris | | 40 00 |
| Gingras, J., Waterloo | | 44 80 | Hogg & Hogg, Ottawa | | 86 20 |
| Girard, L. P., Chicoutimi | | 23 75 | Hollinrake, Taylor & Co., Saskatoon | | 20 00 |
| Giroux & Giroux, Sweetsburg | | 72 02 | Holmes, D. E., Goderich | | 40 00 |
| Giroux, L. A., Sweetsburg | | 18 00 | | | |
| Gobeil, Jules, Baie St. Paul | | 15 75 | | | |
| Godfrey & Corcoran, Toronto | | 20 00 | | | |
| Gogo, G. I., Cornwall | | 20 00 | | | |

**Legal Expenses, Disbursements and Taxed Costs**–Con.
**Frais Judiciaires, déboursés et frais taxés**–Suite

*Summary of Payments made during 1931-1932 by all Departments*—Con.
*Sommaire des paiements faits par tous les Ministères, en 1931-1932*—Suite

| | | | | | |
|---|---|---|---|---|---|
| Hopkins & Kelly, St. John | $ | 75 00 | Levesque & Talbot, Chicoutimi | $ | 130 95 |
| Hopkins, H. D., St. John | | 48 00 | Livingstone & Smith, Annapolis Royal | | 210 65 |
| Howard, B. W., Ottawa | | 20 00 | Livingstone, W. A., Annapolis Royal | | 25 61 |
| Howden, J. H., Neepawa | | 65 35 | Locke & Powell, Toronto | | 48 48 |
| Howitt & Howitt, Guelph | | 10 00 | Locke, P. C., Winnipeg | | 1,433 32 |
| Hunt, J. J., Hamilton | | 3,613 64 | Lockwood, H. G., Golden | | 10 00 |
| Hurteau, J. A., Montreal | | 171 00 | Long, G. F. H., Vancouver | | 20 00 |
| Hurteau, P., Montreal | | 158 00 | Loranger, H. M., Hull | | 39 50 |
| Hutchinson, G. A., Richibucto | | 95 00 | Loranger, J. H., Montreal | | 321 00 |
| Inch, W. C., Haileybury | | 10 00 | Lortie, F., Montreal | | 37 00 |
| Ingram, A. A., St. Thomas | | 59 10 | Loucks, G. D., North Battleford | | 141 60 |
| Innes, H. P., jr., Simcoe | | 350 85 | Lucas & Lucas, Vancouver | | 290 80 |
| Jacobs, N. W., Montreal | | 303 00 | Ludwig, M. H., Toronto | | 119 35 |
| Jacobs, Z. W., Cardston | | 48 20 | Lussier, O., Quebec | | 26 15 |
| Jasperson, F. K., Windsor | | 35 00 | Lynch, W. H., Sherbrooke | | 40 00 |
| Jenks & Rogers, New York | | 2,447 86 | Lynch-Staunton, V. M., Montreal | | 1,917 75 |
| Johnson, A. R., Montreal | | 20 00 | McArthur, N. R., Glace Bay | | 1,245 00 |
| Johnston, J. B., Charlottetown | | 4 28 | McBride & McGibbon, Waterloo | | 142 20 |
| Johnston, Major, Siddall & Finlayson, Winnipeg | | 87 70 | McCaffrey, C. F., Montreal | | 23 00 |
| Jolicoeur, J. A., Quebec | | 202 95 | McCarthy & McCarthy, Toronto | | 60 50 |
| Jonah, H. N., Sussex | | 20 90 | McCarthy, C. P., Tignish | | 45 00 |
| Jones, E. F., Prince Rupert | | 510 80 | McCarthy, D. L., Toronto | | 5,553 44 |
| Jones, Frank, Digby | | 695 60 | McCarthy, W. C., Ottawa | | 232 60 |
| Kearney, E. W., Haileybury | | 94 83 | McClurg, C. B., St. Thomas | | 18 06 |
| Keefer, F. H., Ottawa | | 10 00 | McCool, C. W., Saskatoon | | 12 54 |
| Kelly, W. C., West Summerland | | 89 99 | McCormick, J. S., Lacombe | | 23 00 |
| Kenzie, W. A., Winnipeg | | 106 54 | McCuaig, S. H., Edmonton | | 1,005 26 |
| Keown, H. E. & Co., Melfort | | 116 43 | McCue, W., Smith's Falls | | 23 05 |
| Kerr, Kitchen & Keyes, Toronto | | 109 24 | McCurry & Reynolds, North Bay | | 10 00 |
| Kerr, R., Glace Bay | | 148 75 | McDonald & Nicol, Yorkton | | 80 00 |
| Kesten, S. W., Leader | | 50 67 | McDonald, J. W., Macleod | | 4 13 |
| Killam, G. T., Foam Lake | | 20 00 | McGibbon, J. A., Oshawa | | 35 00 |
| Kinsman, W. R., Regina | | 699 53 | McGibbon, W. J., Waterloo | | 75 00 |
| Knight, J. A., Halifax | | 265 85 | McGill, L. S., Smithers | | 70 25 |
| Knox, P. J., New Liskeard | | 49 64 | McGillivray, G. A., Toronto | | 100 70 |
| Koch, A., Edson | | 454 70 | McGirr, E. M., Dauphin | | 2,264 26 |
| Kyle, D. C. M., Winnipeg | | 10 00 | McGuire, Boles & Co., Toronto | | 17 00 |
| Labbe, P., Arras, France | | 22 65 | McInnis, C. S., Toronto | | 4,193 16 |
| Labelle & Dupuis, Montreal | | 103 25 | McInnes, Lovett & Macdonald, Halifax | | 166 63 |
| Labrie, M., Matane | | 318 80 | McInnes, Hector, Halifax | | 4,319 24 |
| Lacasse, B., Montreal | | 7 00 | McIntosh, D. E., Winnipeg | | 70 95 |
| Lachapelle & Denis, Montreal | | 146 05 | McIntyre, J. M., Sackville | | 165 20 |
| Lacourciere, Ant., St. Joseph de Beauce | | 1,466 61 | McKay, R. S., Yarmouth | | 762 88 |
| Ladouceur, L. A., Amos | | 431 90 | McKenzie, D., Vancouver | | 18 00 |
| Lefleur, McDougall, Macfarlane & Barclay, Montreal | | 1,242 80 | McKeon, W. H., Windsor | | 20 00 |
| Lafontaine, M., Montreal | | 89 77 | McKimm, C. H., Smith's Falls | | 44 34 |
| Lagarde, I., Montreal | | 45 00 | McKinley & McKinley, Windsor | | 20 00 |
| Laidlaw, Blanchard, Niblock & Stone, Medicine Hat | | 13 06 | McLaughlin, A. P. N., Campbellton | | 87 86 |
| Lalande, D., St. Scholastique | | 140 50 | McLaughlin, P. E., St. Stephen | | 66 30 |
| Laliberte, W., Victoriaville | | 214 35 | McLellan & White, Vancouver | | 10 00 |
| Lamarre & Lamarre, Montreal | | 97 00 | McLellan, J. A., Redvers | | 14 00 |
| Lambert, H. Murray, Moncton | | 43 00 | McLellan, R. S., Sydney | | 77 20 |
| Lambert, J. A., St. Joseph de Beauce | | 190 00 | McLenaghen, J., Selkirk | | 319 00 |
| Lamothe & Charbonneau, Montreal | | 20 00 | McLennan, Daniel, Port Hood | | 181 55 |
| Lamothe, J. C., Montreal | | 787 60 | McLennan, Donald, Inverness | | 25 00 |
| Lancaster, E. H., St. Catharines | | 20 00 | McLeod, C. E., Dawson | | 1,646 86 |
| Lancaster & Mix, St. Catharines | | 377 20 | McLeod, G. A., Qu'Appelle | | 20 00 |
| Landry, Pottier, Judge & Theriault, Yarmouth | | 166 15 | McLeod, J. M., Indian Head | | 164 00 |
| Landry, R. W. E., Yarmouth | | 36 05 | McMillan, E. V., Sault Ste. Marie | | 48 84 |
| Lariviere, L. P., Montreal | | 60 00 | McMonagle, W. E., Moncton | | 574 65 |
| Laurendeau, J. G., Valleyfield | | 646 44 | McMurray, E. J., Winnipeg | | 80 88 |
| Laverty, Hale & Laverty, Montreal | | 9 25 | McPhillips, Duncan & McPhillips, Vancouver | | 312 50 |
| Lefebvre, Jules, Lac St. Jean | | 40 00 | McQuaid, A. F., Souris | | 45 00 |
| Legrand & Perrier, Montreal | | 869 91 | McQuarrie & Arsenault, Kensington | | 40 00 |
| Lemire, G., Montreal | | 21 00 | McQuarrie, W. G., New Westminster | | 1,706 80 |
| Lennie & McMaster, Vancouver | | 701 85 | McRuer, J. C., Toronto | | 150 00 |
| Lennox, C. J., Vancouver | | 24 25 | McTague, Clark & Racine, Windsor | | 408 47 |
| Leonard, A. J. E., Sweetsburg | | 77 30 | McTague, Clark, Springsteen, Racine & Spencer, Windsor | | 73 50 |
| Leroux, E., Montreal | | 10 00 | MacColl, A. N., Campbellford | | 41 03 |
| | | | Macdonald & MacQuarrie, Pictou | | 158 30 |

**Legal Expenses, Disbursements and Taxed Costs**–Con.
**Frais judiciaires, déboursés et frais taxés**–Suite

*Summary of Payments made during 1931-1932 by all Departments*—Con.
*Sommaire des paiements faits par tous les Ministères, en 1931-1932*—Suite

| | |
|---|---|
| Macdonald, A., Port Hawkesbury | $ 19 50 |
| MacDonald, A. B., Vancouver | 98 63 |
| Macdonell, G. F., Ottawa | 50 00 |
| MacGregor, A., Toronto | 1,332 38 |
| MacKay, F. G., Owen Sound | 10 24 |
| MacKay, H., Melville | 274 45 |
| MacKay, J. D., Pictou | 20 00 |
| MacKay, J. Keiller, Toronto | 197 50 |
| MacKay & Matheson, Toronto | 97 20 |
| MacKenzie, Kerr & Boyd, Vancouver | 125 40 |
| MacKenzie & Saunderson, Toronto | 220 00 |
| MacKinnon, A. G., Regina | 20 00 |
| Macklem & Geddes, Saskatoon | 85 76 |
| MacLean & MacLean, Winnipeg | 32 00 |
| MacNaughton, J. A., Toronto | 20 00 |
| MacNeill, A. H., Vancouver | 807 50 |
| MacPherson, Leslie & Paul, Regina | 40 00 |
| Macvicar, G. D., Winnipeg | 82 15 |
| MacVicar & Powell, Winnipeg | 50 00 |
| Madden, J. W., Sydney | 120 00 |
| Magnan, J. G., Montreal | 91 50 |
| Mahaffy, A., Calgary | 8 00 |
| Maitland, Hon. R. L., Vancouver | 9,336 23 |
| Mann & MacKinnon, Montreal | 10,920 91 |
| Mann, J. A., Montreal | 5,889 74 |
| Manning, W. M., Amherst | 45 40 |
| Marchand, P., Victoriaville | 22 00 |
| Marcotte & Lanctot, Montreal | 260 00 |
| Marcotte, E., Montreal | 2,544 54 |
| Marsan, G. A. Montreal | 78 00 |
| Martin & Martin, Hamilton | 15 18 |
| Martin & Sullivan, New Westminster | 150 00 |
| Martin, S. A. V., Ottawa | 79 00 |
| Martineau, J. C., Montreal | 34 30 |
| Masson & Boyer, Montreal | 67 00 |
| Masson, E., Montreal | 1,193 60 |
| Mathieson, D. L., Montague | 41 50 |
| Matthew, E. G., Nelson | 10 00 |
| Matthews, G. M., O'Leary | 108 00 |
| Matthews, N. L., Newmarket | 18 67 |
| Menzies & Cluff, London | 30 00 |
| Methot, L., Three Rivers | 39 00 |
| Michaud, J. E., Edmundston | 221 85 |
| Michaud, J. H., Montreal | 112 00 |
| Michener, D. R., Toronto | 77 33 |
| Middlebro & Scott, Owen Sound | 10 00 |
| Middlebro, W. S., Owen Sound | 30 00 |
| Millar, Howe & Hanna, Ottawa | 25 00 |
| Miller, C. C., Portage la Prairie | 195 84 |
| Miller, G. M., Sudbury | 40 00 |
| Millette, N. A., Montreal | 172 00 |
| Mills, E. R. R., Winnipeg | 176 70 |
| Mills, R. B., North Battleford | 528 18 |
| Milner, Carr, Dafoe & Poirier, Edmonton | 4,907 00 |
| Miner, V. U., Lloydminster | 10 00 |
| Mintzer, G. J., New York | 616 60 |
| Miquelon, Paul, Quebec | 81 35 |
| Mitchell, G., North Bay | 15 00 |
| Monette, Gustave, Montreal | 12,439 88 |
| Montgomery, G. W., Woodstock | 84 75 |
| Monty, H., Montreal | 125 00 |
| Mooney, S. G., Perth | 165 50 |
| Moore, R. I., Lindsay | 50 00 |
| Moresby, O'Reilly & Lowe, Victoria | 355 80 |
| Moresby, W. C., Victoria | 288 97 |
| Morin, J., Montreal | 15 00 |
| Morin, L., St. Joseph de Beauce | 5,646 55 |
| Morin, L. J. S., Montreal | 17 00 |
| Morkin & Annis, Winnipeg | 521 65 |
| Morley, G. W., Collingwood | 20 00 |
| Morris & Babe, Fort William | 223 48 |
| Morris, J. R., Leamington | 12 35 |
| Morrison, J. W. G., Vermillion | $ 70 50 |
| Morrison, M. J., Montreal | 60 00 |
| Moseley, W. E., Dartmouth | 30 00 |
| Moussette, J. B., Notary, St. Tite | 41 00 |
| Mowatt, MacLennan, Hunter, Titus & Hilley, Toronto | 1 50 |
| Moxon, A., Saskatoon | 40 00 |
| Mulcaster, R., Prince Albert | 75 50 |
| Mullin, D., St. John | 510 10 |
| Munro, R. H., Mitchell | 10 00 |
| Murphy, Edward J. & Co., Toronto | 970 00 |
| Murray, J. M., Stratford | 80 00 |
| Murray & McKinnon, Halifax | 1,447 10 |
| Musgrove, W. M., Niagara Falls | 20 00 |
| Nantel, J. B., Montreal | 36 00 |
| Nantel, L., St. Jerome | 339 45 |
| Neff & McLeod, Grenfell | 248 81 |
| Nesbitt & McKay, Woodstock | 45 00 |
| Nesbitt, McMurty & Ganong, Toronto | 40 00 |
| Nesbitt, R., Toronto | 150 00 |
| Newell, Lindsay, Emery & Ford, Edmonton | 36 25 |
| Nichols, E. Hart, Halifax | 1,264 35 |
| Nichols & Flavin, Halifax | 357 65 |
| Nicholson, G. F., St. Stephen | 248 90 |
| Noble & Beeston, Vancouver | 37 50 |
| Noblett, W., Sydney | 289 50 |
| Norris, T. G., Kelowna | 75 00 |
| O'Bready, H., Sherbrooke | 145 00 |
| O'Connor & McClenaghan, Ottawa | 25 00 |
| Ogden, C. G., Montreal | 2,056 47 |
| Ogilvie, James H., Edmonton | 126 70 |
| Ogilvy, J. A., Montreal | 25 00 |
| Ogston, A., Ashcroft | 45 97 |
| O'Halloran & Harvey, Victoria | 31 60 |
| O'Meara, Gerald D., Kirkland Lake | 178 00 |
| O'Meara, G. D., Toronto | 40 00 |
| Ormiston, W. S., Uxbridge | 42 16 |
| Orr, Oscar, Vancouver | 1,028 30 |
| O'Shea & Garland, Nelson | 30 00 |
| Palmer, S. W., St. John | 10 00 |
| Panneton & Boisvert, Sherbrooke | 93 15 |
| Panneton, D., Sherbrooke | 68 50 |
| Panneton & MacKay, Montreal | 25 00 |
| Paquette, R., Montreal | 30 00 |
| Paradis, L., Rivière du Loup | 17 75 |
| Parker & Crabtree, Toronto | 25 00 |
| Parry, W. W., Toronto | 72 50 |
| Patchell, R. A., Carleton Place | 10 00 |
| Patterson, F. H., Truro | 178 50 |
| Patterson, H. S., Calgary | 311 97 |
| Patterson, W. H., Vancouver | 29 75 |
| Payne, C. A., Belleville | 3,725 80 |
| Pearson, G. F., Halifax | 89 95 |
| Pelletier, L. C., Montreal | 25 00 |
| Pelletier & Paquette, Montreal | 50 00 |
| Perkins, W. J., North Portal | 24 65 |
| Perrault, M., Joliette | 362 05 |
| Petit, Olin & Overmyer, Chicago | 541 70 |
| Phelan & Richardson, Toronto | 1,539 33 |
| Pinard, L., La Sarre | 111 00 |
| Pirie, E., Parry Sound | 156 38 |
| Poissant, E., Montreal | 43 00 |
| Poisson, Jules, Arthabaska | 559 10 |
| Porter, Payne & Arnott, Belleville | 175 00 |
| Pratt, J. W., Birtle | 703 25 |
| Pratt & Lauman, Birtle | 156 50 |
| Pratt, R. J., Watrous | 190 30 |
| Price, Cochrane & Co., Toronto | 35 00 |
| Price, G. C., Toronto | 247 50 |
| Proulx & Larivière, Montreal | 20 00 |
| Proulx, W., Montreal | 83 00 |
| Puddicombe, G. B., Montreal | 10 09 |

**Legal Expenses, Disbursements and Taxed Costs**–Con.
**Frais judiciaires, déboursés et frais taxés**–Suite

*Summary of Payments made during 1931-1932 by all Departments*—Con.
*Sommaire des paiements faits par tous les Ministères, en 1931-1932*—Suite

| | |
|---|---|
| Purdy, H. A., Amherst | $ 113 75 |
| Purvis, C. G., Viking | 99 10 |
| Quigg, J., Red Deer | 32 55 |
| Ramsay, H. C., Bathurst | 46 40 |
| Rankin, D. J., Kingston | 119 85 |
| Raymond, Spencer, Law & Burr, Port Colborne | 159 60 |
| Reed & Reed, Turtleford | 548 90 |
| Reeve, J., Port Arthur | 40 00 |
| Regan, F., Toronto | 25 00 |
| Regnier, A., St. John's | 45 40 |
| Reid, A. L., Niagara Falls | 95 15 |
| Reid, John L., Prescott | 330 38 |
| Reid, Wallbridge, Gibson & Sutton, Vancouver | 1,258 14 |
| Renaud, J. R., Montreal | 43 00 |
| Richardson, C. L., Winnipeg | 383 50 |
| Richardson, F. C., Cobourg | 26 00 |
| Richards, Sweatman, Fillmore, Riley & Watson, Winnipeg | 25 00 |
| Richmond, F. J., Gaspé | 134 50 |
| Ritchie, J. A., Ottawa | 125 00 |
| Ritchie, J. N., Lethbridge | 155 80 |
| Rivard, E., Montreal | 178 80 |
| Robb, W. T., Dunville | 45 70 |
| Robertson, C. G., Preston | 15 60 |
| Robertson, Jas. A., Ottawa | 932 82 |
| Robertson, J. G. A., Bridgewater | 1,780 82 |
| Robertson, R. S., Toronto | 915 00 |
| Robertson & Robertson, Walkerville | 34 71 |
| Robertson, S. W., Winnipeg | 15 00 |
| Robichaud, A. M., Caraquet | 105 60 |
| Robinson & Haines, Toronto | 31 10 |
| Robinson, Jonathan, Montreal | 10,819 40 |
| Roche, J. R., Montreal | 59 00 |
| Roch & Martineau, Montreal | 43 00 |
| Rodd, Wigle, Whiteside & Jasperson, Windsor | 35 00 |
| Rose, Hugh A., Welland | 2,137 91 |
| Rose & Tyrill, Welland | 20 00 |
| Rosevear, Rutherford & McIntosh, Winnipeg | 10 52 |
| Ross, A. M. S., Winnipeg | 289 45 |
| Ross, James A., Edmonton | 45 40 |
| Rousseau, J., Montreal | 188 80 |
| Routhier, A., Chicoutimi | 89 70 |
| Rowell, N. W., Toronto | 17,902 99 |
| Rugg, Mignault & Holtham, Sherbrooke | 154 20 |
| Rusen & Tobias, Winnipeg | 50 00 |
| Russell, A. H., Halifax | 188 25 |
| Russell, A. H. Keith, Toronto | 20 00 |
| Russell, Charles & Co., London | 12,879 58 |
| Rutledge, J. E., Halifax | 178 50 |
| Ryan, W. M., Montreal | 118 45 |
| Ryckman & Robinson, Toronto | 67 63 |
| St. Germain, P., Montreal | 272 10 |
| St. Jacques, H., Ottawa | 438 91 |
| St. Jacques, J. L., Montreal | 3,500 00 |
| St. Jacques, Filion & Morin, Montreal | 1,219 79 |
| St. Laurent, Louis, Quebec | 15,875 30 |
| Saint-Pierre, Eugene, Sherbrooke | 147 83 |
| Sampson, H. E., Regina | 5 00 |
| Sandercock, W. R., Drumheller | 120 20 |
| Sangster, H. W., Windsor | 411 98 |
| Sasseville, E. L., Rimouski | 45 30 |
| Saunders, G. M., Toronto | 53 00 |
| Sauve, P., Montreal | 118 00 |
| Savoie, J. A., Notary, Montreal | 105 60 |
| Secord, John C., Regina | 58 97 |
| Secord & Kennedy, Regina | 156 00 |
| Secord, M. A., Galt | 70 00 |
| Seguin, C. A., Ottawa | 317 65 |
| Seipp, Laurence A., Winnipeg | $ 88 75 |
| Shaver, G. N., Toronto | 36 00 |
| Shaw, D. E., Charlottetown | 10 00 |
| Shepherd, Dunlop & Rice, Lethbridge | 70 67 |
| Sherren, J. C., Moncton | 39 50 |
| Shink, G. H., Quebec | 22 35 |
| Shouldice, Farthing & McEwan, Calgary | 222 50 |
| Sinclair, R. V., Ottawa | 1,541 15 |
| Singer, J., Toronto | 500 37 |
| Skelton, M. L. M., Radville | 139 51 |
| Slaght, A. G., Toronto | 222 10 |
| Slattery, R. J., Arnprior | 9 79 |
| Smart & Biggar, Ottawa | 520 20 |
| Smith, A. B., Kingsville | 20 00 |
| Smith, A. L., Calgary | 2,000 00 |
| Smith, A. Robertson, Unity | 62 50 |
| Smith, C. B., Halifax | 9,252 76 |
| Smith & Clouse, Kingsville | 40 00 |
| Smith, F., London | 10 08 |
| Smith, P. S., Montreal | 196 62 |
| Smyth, G. J., Forestburg | 10 00 |
| Smyth, W. R., Toronto | 711 70 |
| Snider, L. H., Wiarton | 40 00 |
| Snyder, F. H., Toronto | 70 10 |
| Sokolov, H., Winnipeg | 183 20 |
| Sommerville, N. & Co., Toronto | 316 18 |
| Spotton, W. H. B., Moose Jaw | 41 00 |
| Sterne, R. C., Lunenburg | 15 00 |
| Stevenson, A. H., Windsor | 20 00 |
| Stewart, A. M., Melfort | 55 00 |
| Stewart, C. A., Cupar | 23 00 |
| Stewart, Hope & O'Donnell, Perth | 34 50 |
| Stewart & Lowther, Charlottetown | 361 86 |
| Stewart & Stewart, Brockville | 31 45 |
| Stewart, R. J., Kincardine | 21 35 |
| Strike, W. R., Bowmanville | 25 00 |
| Strong, E. H., Summerside | 61 50 |
| Stuart, A. W., Montreal | 50 00 |
| Sullivan, Arthur, Winnipeg | 5,993 70 |
| Sweatman, T., Winnipeg | 1,900 00 |
| Sweet, J. A., Hamilton | 163 55 |
| Sylvestre, Joseph, Joliette | 140 00 |
| Symmes, B. H. L., Toronto | 2,966 10 |
| Symons, Heighington & Shaver, Toronto | 40 00 |
| Tache, A., Hull | 150 40 |
| Tait, J. S., St. John | 30 00 |
| Taschereau, Alleyn, Quebec | 27 00 |
| Taylor & Colwell, Portage la Prairie | 30 00 |
| Taylor, E. L., Winnipeg | 51 16 |
| Telford, J. M., Pelly | 20 00 |
| Tellier, J., Montreal | 22 50 |
| Tellier, R., Montreal | 10 00 |
| Therrien, F. Eugene, Montreal | 29 50 |
| Thibault, M., New Carlisle | 100 90 |
| Thompson, T. C., Brighton | 40 50 |
| Thorvaldson, G. S., Winnipeg | 50 00 |
| Tiffin & Alexander, Vancouver | 46 50 |
| Tighe & Kerr, Edmonton | 72 33 |
| Tighe, R. D., Edmonton | 211 00 |
| Tilley, Johnston, Thompson & Parmenter, Toronto | 8,500 00 |
| Tilley, W. N., Toronto | 2,500 00 |
| Tillson, V. H., Tillsonburg | 20 00 |
| Tobias, W. V., Winnipeg | 34 00 |
| Todrick, Thos., Vancouver | 392 50 |
| Tourigny, Alf., Montreal | 198 60 |
| Towill & Towill, Moosomin | 10 28 |
| Trebilcock, A. J., Toronto | 10 00 |
| Tremblay, Thomas, Montmagny | 276 00 |
| Trick, E. G., Winnipeg | 116 70 |
| Trihey, Coonan & Plimsoll, Montreal | 125 00 |

**Legal Expenses, Disbursements and Taxed Costs**–Conc.
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*Summary of Payments made during 1931-1932 by all Departments*—Conc.
*Sommaire des paiements faits par tous les Ministères, en 1931-1932*—Fin

| | | | | | |
|---|---|---|---|---|---|
| Trites & Richard, Sackville | $ | 72 05 | York, J. W., Ottawa | $ | 45 00 |
| Trudel & Paquin, Three Rivers | | 146 00 | Young & McEvoy, Toronto | | 185 00 |
| Tuck, D. C., Vernon | | 113 50 | Young, A. M., Prince George | | 10 00 |
| Turnbull, Turnbull & Alton, Regina | | 19 10 | Young, N. M., Toronto | | 25 00 |
| Turnbull, Turnbull & Kinsman, Regina | | 7 69 | Zinck, S. M., Bridgewater | | 1,182 80 |
| Tweedie, T. Dodd, Edmundston | | 1,955 88 | | | *371,660,87* |
| Twigg, John F., Windsor | | 50 00 | TAXED COSTS — FRAIS TAXÉS | | |
| Upper & Musgrove, Niagara Falls | | 50 00 | Abrahamson & Greenberg, Winnipeg | | 102 15 |
| Vezina, A., Notary, St. Bruno de Guigues | | 93 80 | Bartlett, Barnes, Aylesworth & Co., Windsor | | 62 80 |
| Vincent, G., Kapuskasing | | 3 93 | Bowman, McFadden & Ramsden, Dauphin | | 261 99 |
| Waind, H. C., Guelph | | 10 00 | Brehaut, A., North Battleford | | 100 44 |
| Walker, D. J., Toronto | | 128 00 | Brown, H. C., Yorkton | | 70 63 |
| Walmsley, Lane & Co., Picton | | 185 41 | Butler, W. J., Assiniboia | | 156 60 |
| Walsh, J. F., Montreal | | 900 10 | Conroy, J. N., North Battleford | | 143 48 |
| Ward, Frederick I., Picton | | 10 00 | Crease & Crease, Victoria | | 341 35 |
| Weber, S., Montreal | | 30 00 | Cross, B. W., Halifax | | 18,428 61 |
| Webster, C. R., Kingston | | 50 50 | Doiron, A., Vonda | | 569 59 |
| Weddell, E. C., Kelowna | | 78 13 | Elliott, W. S., Neudorf | | 85 04 |
| Weinfield, H., Montreal | | 456 30 | Estey, Moxon, Schmitt, & McDonald, Saskatoon | | 220 50 |
| Weldon, J. W., Montreal | | 858 70 | Foster, Place, Hackett & Co., Montreal | | 405 50 |
| Werry, R. E. C., Montreal | | 43 00 | Grant & Donald, Esterhazy | | 85 62 |
| West, W. J., Fredericton | | 29 50 | Gregory, R. E., Halifax | | 330 23 |
| Weyman, E. C., St. John | | 20 00 | Harris, R. V., Halifax | | 110 00 |
| White, C. J., Vancouver | | 10 00 | Hawthorne, R. J., Assiniboia | | 125 10 |
| White, Geo. S., Madoc | | 122 95 | Hearn, J. P., Sydney | | 323 95 |
| White, Peter, Petawawa | | 11,890 46 | Johnson & Bergman, Winnipeg | | 430 38 |
| White, W. J., North Battleford | | 33 00 | Jones, T. H., Winnipeg | | 38 80 |
| Wickens, A. J., Moose Jaw | | 99 44 | Little, C. E., Regina | | 123 72 |
| Wickett, T. H., Toronto | | 127 20 | Little & Jamieson, Regina | | 132 64 |
| Wilkins, E. D., Sudbury | | 15 00 | McFadden & Newsome, Estevan | | 81 92 |
| Williams, B., East Windsor | | 110 00 | Moore, H. C., Golden | | 174 95 |
| Williams, T. E., Thessalon | | 11 46 | Mundell, Proctor & Frith, Moosomin | | 169 22 |
| Williams & Williams, Pembroke | | 80 00 | National Fish Company | | 1,360 79 |
| Willmott, A. R., Cobourg | | 25 00 | Nicol, Lazure & Couture, Sherbrooke | | 3,172 54 |
| Wills, T. Y., Belleville | | 85 20 | O'Halloran & Harvey, Victoria | | 218 80 |
| Willson, N. C., Edmonton | | 805 80 | Parsons, Albert, Cheverie | | 153 00 |
| Wilson, A. S., Montreal | | 159 00 | Patterson, H. S., Calgary | | 1,068 68 |
| Wilson, E. S., Humboldt | | 728 25 | Pentz, J. F., Windsor | | 469 95 |
| Wilson & Murphy, Humboldt | | 280 56 | Quain, R., Ottawa | | 54 45 |
| Wilson, Pike & Stewart, Chatham | | 10 00 | Rogers, R. H., Charlottetown | | 168 70 |
| Wilson, R. F., Toronto | | 30 00 | Wampole, H. K. & Co., Ltd., Perth | | 893 60 |
| Wilson & Thompson, Windsor | | 155 00 | Weinfield & Sperber, Montreal | | 278 10 |
| Wilson & White, Vancouver | | 12 50 | Wickwire, W. N., Halifax | | 95 20 |
| Wootton, R. A., Victoria | | 1,853 55 | | | *81,009 02* |
| Wootton & Wootton, Victoria | | 55 00 | | | 402,669,89 |
| York & Aylen, Ottawa | | 349 26 | | | |

SUMMARY, BY DEPARTMENTS — SOMMAIRE PAR MINISTÈRE

| | | |
|---|---|---|
| Agriculture | $ | 5,748 55 |
| Civil Service Commission | | 2,162 35 |
| External Affairs | | 55 11 |
| Finance | | 2,211 10 |
| Fisheries | | 10,316 78 |
| Immigration and Colonization | | 12,439 57 |
| Indian Affairs | | 5,558 48 |
| Insurance | | 9,909 47 |
| Interior | | 8,510 16 |
| Justice | | 14,408 86 |
| Labour | | 4,792 85 |
| Legislation | | 19,100 75 |
| Marine | | 11,179 81 |
| Mines | | 927 82 |
| National Defence | | 21,116 87 |
| National Revenue | | 190,258 49 |
| Pensions and National Health | | 33,549 97 |
| Post Office | | 2,014 70 |
| Public Works | | 19,759 57 |
| Railways and Canals | | 6,645 55 |
| Royal Canadian Mounted Police | | 230 54 |
| Secretary of State | | 18,817 27 |
| Soldier Settlement Board | | 72 00 |
| Trade and Commerce | | 2,883 27 |
| | | 402,669 89 |

## Advertising, Printing and Lithographing
## Publicité, Impressions et lithographie

*Summary of Payments made during 1931-1932 by all Departments*
*Sommaire des paiements faits par tous les Ministères, en 1931-1932*

| — | Advertising — Publicité | Printing and Lithographing — Impressions et lithographie |
|---|---|---|
| Abbotsford News | $ 26 40 | |
| Alexandria Times | 8 64 | |
| Almonte Gazette | 21 80 | |
| Amherst New Sentinel | 33 08 | |
| Amherstburg Echo | 43 60 | |
| Annapolis Royal Spectator | 99 05 | |
| Antigonish Casket | 89 32 | |
| Arichat Record | 1 16 | |
| Arnprior Chronicle | 21 80 | |
| Arthur Enterprise-News | 13 00 | |
| Ashcroft Journal | 48 24 | |
| Assiniboia Times | 4 44 | |
| Athabaska Echo | 10 60 | |
| Athabaska Herald | | $ 30 50 |
| Banff Crag and Canyon | 24 60 | |
| Barrie Advance | 39 70 | |
| Bathurst Light | 120 39 | |
| Battleford Herald | 10 60 | |
| Beamsville Express | 11 80 | |
| Bear River News | 20 50 | |
| Beaverton Express | 20 00 | |
| Belleville Intelligencer | 293 65 | |
| Berthierville Courier | 26 40 | |
| Berwick Register | 35 64 | |
| Birtle Printing Co | 4 80 | |
| Blenheim News-Tribune | 13 00 | |
| Blind River Leader | 5 40 | |
| Boissevain Recorder | 6 00 | |
| Bowmanville Statesman | 17 40 | |
| Bracebridge Herald | 7 20 | |
| Bradford Witness | 0 80 | |
| Brampton Conservator | 15 60 | |
| Brandon Sun | 55 75 | |
| Brantford Eagle Press Ltd. | | 4 68 |
| Brantford Expositor | 37 89 | |
| Bridgetown Monitor | 20 88 | |
| Bridgewater Bulletin | 29 75 | |
| Brockville Recorder and Times | 139 65 | |
| Bruce Mines Spectator | 7 80 | |
| Buckingham Post | 22 60 | |
| Burlington Gazette | 51 52 | |
| Caledonia, N.S., Gold Hunter | 41 00 | |
| Caledonia, Ont., Grand River Sachem | 2 03 | 10 00 |
| Calgary, Alta. | | |
| "Ad" Show Cards | | 2 55 |
| Albertan | 73 87 | |
| Farm and Ranch Review | 170 40 | |
| Herald | 302 06 | |
| U.F.A. | 34 30 | |
| Western Farmer | 58 80 | |
| Campbellton Graphic | 207 20 | |
| Campbellton Tribune | 51 28 | |
| Cannington Gleaner | 20 00 | |
| Canora Courier | 2 00 | |
| Carleton Place Herald | 13 00 | |
| Cariboo Observer | 23 80 | |
| Carp Review | 24 80 | |
| Carstairs News | 12 20 | |
| Chapleau Times | $ 5 70 | |
| Charlottetown, P.E.I. | | |
| Guardian | 408 52 | |
| Journal | 286 55 | |
| Patriot | 104 91 | |
| Chatham, N.B., Commercial Press | 58 32 | |
| Chatham, N.B., Gazette | 34 95 | |
| Chatham, Ont., News | 241 15 | |
| Chesley Enterprise | 11 60 | |
| Chicoutimi Progress | 90 61 | |
| Chilliwack Progress | 9 80 | |
| Coaticook Observer | 11 80 | |
| Cobourg Sentinel-Star | 16 80 | |
| Cochrane Post | 10 40 | |
| Colborne Express | 7 20 | |
| Coleman Journal | 6 48 | |
| Collingwood Enterprise | 50 28 | |
| Cornwall Standard | 7 20 | |
| Courtenay Argus | 12 00 | |
| Courtenay Free Press | 10 60 | |
| Cranbrook Courier | 60 88 | |
| Creemore Star | 33 00 | |
| Crossfield Chronicle | 11 25 | |
| Cumberland Islander | 10 00 | |
| Dalhousie News | 21 56 | |
| Dartmouth Patriot | 35 62 | |
| Dauphin Herald and Press | 28 12 | |
| Dawson News | 501 00 | $ 17 50 |
| Deseronto Post | 9 60 | |
| Digby Courier | 61 80 | |
| Drayton Advocate | 13 00 | |
| Dresden Times | 6 76 | |
| Drumheller Mail | 4 80 | |
| Drumheller Review | 6 48 | |
| Duncan Leader | 50 40 | |
| Dundas Star | 32 82 | |
| Dunnville Chronicle | 16 80 | |
| Dunnville Gazette | 16 80 | |
| Durham Chronicle | 17 28 | |
| East St. John Happy Warrior | 80 00 | |
| Edmonton, Alta. | | |
| Bulletin | 38 74 | |
| Journal | 332 53 | |
| Roche, H., Printing Co. | 26 00 | |
| Survivance | 34 85 | |
| Edmundston Madawaska | 70 96 | |
| Elmvale Lance | 27 00 | |
| Elora Express | 22 60 | |
| Emerson Journal | 8 40 | |
| Enderby Commoner | 8 95 | |
| Essex Free Press | 29 44 | |
| Estevan Canadian Postmaster | 400 00 | |
| Estevan Mercury | 10 60 | |
| Fernie Free Press | 10 60 | |
| Flesherton Advance | 8 46 | |
| Flin Flon Miner | 9 00 | |
| Fort Frances Times | 9 60 | |
| Fort William Times-Journal | 111 45 | |

**Advertising, Printing and Lithographing**–Con.
**Publicité, impressions et lithographie**–Suite

*Summary of Payments made during 1931-1932 by all Departments*—Con.
*Sommaire des paiements faits par tous les Ministères, en 1931-1932*—Suite

| — | Advertising — Publicité | Printing and Lithographing — Impressions et lithographie |
|---|---|---|
| Fredericton Gleaner | $ 128 33 | |
| Fredericton Mail | 92 20 | |
| Galt Reporter | 31 64 | |
| Gananoque Reporter | 22 60 | |
| Gardenvale Canadian Fisherman | 600 00 | |
| Gardenvale Canadian Mining Journal | 350 04 | |
| Georgetown Herald | 36 17 | |
| Gilbert Plains Maple Leaf | 10 60 | |
| Glace Bay Gazette | 26 82 | |
| Gleichen Call | 11 60 | |
| Goderich Star | 135 26 | |
| Golden Star | 15 84 | |
| Gore Bay Recorder | 13 80 | |
| Granby Leader Mail | 15 90 | |
| Granby Revue | 33 60 | |
| Grande Prairie Herald | 10 60 | |
| Grand Forks Gazette | 10 60 | |
| Gravelbourg Star | 10 40 | |
| Gravenhurst Banner | 27 20 | |
| Grimsby Independent | 11 46 | |
| Guelph Mercury | 66 85 | |
| Guelph O.A.C. Review | 22 00 | |
| Hagersville News | 7 56 | |
| Haileybury Haileyburian | 18 60 | |
| Halifax, N.S. | | |
| Chronicle | 74 21 | |
| Citizen | 46 90 | |
| Herald | 926 55 | |
| Recorder | 21 00 | |
| Hamilton, Ont. | | |
| Herald | 52 73 | |
| Spectator | 505 66 | |
| Typesetting Co., Ltd | | $ 4,147 50 |
| Hanley Herald | 10 08 | |
| Hanover Post | 17 28 | |
| Harriston Review | 21 80 | |
| Hartland Observer | 39 21 | |
| Hawkesbury Echo | 19 20 | |
| Hawkesbury Moniteur | 32 02 | |
| Hespeler Herald | 7 20 | |
| Highgate Monitor | 3 00 | |
| High River Times | 6 48 | |
| Hull Progrès | 22 60 | |
| Huntingdon Gleaner | 55 52 | |
| Huntsville Forester | 19 39 | |
| Indian Head News | 10 60 | |
| Iroquois Post | 5 10 | |
| Joliette Etoile du Nord | 121 25 | |
| Kamloops Sentinel | 39 40 | |
| Kamsack Times | 5 76 | |
| Kapuskasing Tribune | 10 80 | |
| Keewatin Enterprise | 12 60 | |
| Kelowna Courrier | 8 01 | |
| Kemptville Advance | 16 00 | |
| Kenora Examiner | 37 65 | |
| Kenora News | 16 08 | |
| Kentville Advertiser | 10 50 | |
| Kentville Publishing Co | 35 70 | |
| Killarney Guide | 6 00 | |
| Kimberley Press | 10 60 | |
| Kincardine News | $ 4 50 | |
| Kincardine Review-Reporter | 22 62 | |
| Kingston, Ont.— | | |
| Freeman | 36 15 | |
| Penitentiary | | $ 40 67 |
| Whig-Standard | 555 90 | |
| Kingsville Reporter | 33 52 | |
| Kinistino Printing Co | | 3 50 |
| Kirkland Lake News | 8 75 | |
| Kirkland Lake Northern Ltd | 60 00 | |
| Kitchener News-Record | 68 64 | |
| Lachute Tribune | 5 40 | |
| Lachute Watchman | 51 45 | |
| Lac Megantic Echo | 61 25 | |
| Lacombe Globe | 10 60 | |
| Lanark Era | 6 00 | |
| Leamington Post | 34 74 | |
| Lethbridge Herald | 14 00 | |
| Levis Publications | 20 44 | |
| Lindsay Watchman-Warder | 4 85 | |
| Listowell Standard | 9 45 | |
| Liverpool Advance | 10 00 | |
| London, Ont.— | | |
| Advertiser | 13 95 | |
| Catholic Record | 41 04 | |
| Free Press | 664 80 | |
| McConnell & Ferguson, Ltd | 10,056 65 | |
| Loreburn Herald | 6 00 | |
| L'Orignal Advocate | 4 50 | |
| Louiseville Gazette | 35 61 | |
| Lumsden News-Record | 6 00 | |
| Lunenburg Malagash News and Newtown Gazette | 43 86 | |
| Lunenburg News Co., Ltd | 13 72 | |
| Manor Advocate | 6 56 | |
| Maple Creek News | 27 40 | |
| Markdale Standard | 4 40 | |
| Meaford Express | 10 80 | |
| Meaford Mirror | 7 68 | |
| Medicine Hat News | 1 25 | |
| Melfort Journal | 7 00 | |
| Melita New Era | 3 00 | |
| Melville Canadian | 11 00 | |
| Merlin Standard | 6 50 | |
| Merritt Herald | 10 60 | |
| Middleton Outlook | 53 45 | |
| Midland Argus | 113 62 | |
| Millbrook Mirror-Reporter | 21 78 | |
| Milton Champion | 50 28 | |
| Minnedosa Tribune | 25 12 | |
| Mission City Record | 7 84 | |
| Mitchell Advocate | 9 60 | |
| Moncton, N.B. | | |
| Evangeline | 66 02 | |
| Times | 157 25 | |
| Transcript | 140 80 | |
| Montmagny Courrier-Sentinel | 25 54 | |
| Montmagny Peuple | 104 12 | |

**Advertising, Printing and Lithographing**–Con.
**Publicité, impressions et lithographie**–Suite

*Summary of Payments made during 1931-1932 by all Departments*—Con.
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| — | Advertising — Publicité | Printing and Lithographing — Impressions et lithographie |
|---|---|---|
| Montreal, Que. | | |
| Bulletin des Agriculteurs | $ 256 50 | |
| Canada | 89 85 | |
| Canada Hispano | 210 00 | |
| Canadian Fisheries Association | 100 00 | |
| Commercial News | 31 95 | |
| Constantineau, J. R., Ltd | ..... | $ 10 40 |
| Courrier de la Poste | 440 00 | |
| Devoir | 815 10 | |
| Engineering Institute of Canadian News | 235 35 | |
| Engineering Journal | 18 90 | |
| Gazette | 2,544 64 | |
| General News Agency | 4,471 17 | |
| Herald | 93 60 | |
| Illustration | 1,874 75 | |
| Italia | 34 40 | |
| McKim, A., Ltd | 14,381 22 | |
| McKim, A., Ltd. & Cockfield Brown & Co., Ltd | 166,716 96 | |
| Miroir | 45 00 | |
| Monitor | 47 00 | |
| Nord | 35 98 | |
| Patrie | 1,573 90 | |
| Petit Journal | 457 62 | |
| Presse | 653 16 | |
| Retail Merchants' Association of Canada | 100 00 | |
| Revue Trimestrielle Canadienne | 125 00 | |
| Skinner, Thos., Ltd | 490 00 | |
| Star | 2,422 35 | |
| Terre de Chez Nous | 388 92 | |
| Moose Jaw Times | 13 44 | |
| Morden Times | 10 60 | |
| Morrisburg Leader | 6 12 | |
| Nanaimo, B.C. | | |
| Free Press | 23 13 | |
| Herald | 78 05 | |
| Printers and Stationery | ..... | 101 50 |
| Napanee Beaver | 16 10 | |
| Napanee Express | 11 80 | |
| Neepawa Press | 15 00 | |
| Nelson News | 42 16 | |
| Newcastle Leader | 67 20 | |
| Newcastle Union Advocate | 52 50 | |
| New Glasgow, N.S.— | | |
| Chronicle | 7 20 | |
| Free Lance | 175 91 | |
| News | 7 20 | |
| New Liskeard Speaker | 18 60 | |
| Newmarket Express-Herald | 68 80 | |
| New Waterford Times | 6 72 | |
| New Westminster Columbian | 259 04 | |
| Niagara Falls Review | 61 73 | |
| North Battleford Optimist | 26 28 | |
| North Bay Nugget | 9 60 | |
| North Sydney Herald | $ 42 70 | |
| North Vancouver, B.C. | | |
| B.C. Fish and Game Protective Association | 25 00 | |
| Press | 34 20 | |
| Review | 18 32 | |
| Oak Lake News | 10 60 | |
| Oakville Record | 12 40 | |
| Okotoks Review | 6 48 | |
| Orangeville Sun | 9 60 | |
| Orillia News-Letter | 19 00 | |
| Orillia Packet-Times | 25 00 | |
| Ormstown Bulletin | 34 44 | |
| Orono News | 7 80 | |
| Oshawa Times | 38 85 | |
| Ottawa, Ont. | | |
| Amalgamated Civil Servants | 130 00 | |
| British American Bank Note Co | ..... | $259,682 87 |
| Canadian Bank Note Co | ..... | 1,048,877 93 |
| Canadian Defence Quarterly | 90 00 | |
| Canadian Military Gazette | 1,975 00 | |
| C.N.P.R. Association Blue Book and Breeder's Catalogue | 321 03 | |
| Canadian Parliamentary Guide | 300 00 | |
| Catholic Times | 750 60 | |
| Citizen | 450 66 | |
| Civil Service News | 130 00 | |
| Civil Service Review | 250 00 | |
| Danebrog | 465 60 | |
| Droit | 237 40 | |
| Journal | 2,281 91 | |
| Made in Canada Fair (Program) | 100 00 | |
| National Research Council of Canada | ..... | 16 00 |
| Post Office Employees' Banquet | 25 00 | |
| Professional Institute of the Civil Service of Canada | 66 00 | |
| Scientific Agriculture | 825 00 | |
| Oxford Journal | 31 25 | |
| Owen Sound Sun-Times | 99 08 | |
| Palmerston Spectator | 6 28 | |
| Parrsboro Record | 7 20 | |
| Parry Sound Canadian | 28 88 | |
| Peace River Record | 10 60 | |
| Pembroke Standard-Observer | 29 80 | |
| Pembroke Times | 13 80 | |
| Penetanguishene Herald | 22 36 | |
| Penticton Herald | 26 67 | |
| Perth, Ont., Expositor | 12 00 | |
| Perth, N.B., News | 9 07 | |
| Peterborough Examiner | 28 71 | |
| Picton Gazette | 20 68 | |

**Advertising, Printing and Lithographing**–Con.
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| — | Advertising — Publicité | Printing and Lithographing — Impressions et lithographie |
|---|---|---|
| Pictou Advocate | $ 46 36 | |
| Pincher Creek Echo | 6 48 | |
| Portage-la-Prairie Graphic | 25 34 | |
| Portage-la-Prairie Graphic-Liberal | 11 80 | |
| Port Albernie News | 10 60 | |
| Port Arthur News-Chronicle | 91 50 | |
| Port Credit News | 6 00 | |
| Port Dover Maple Leaf | 4 48 | |
| Port Elgin Times | 12 00 | |
| Port Hope Guide | 13 00 | |
| Port Perry Star | 19 95 | |
| Prescott Journal | 45 92 | |
| Preston Prestonian | 39 40 | |
| Prince Albert, Sask. | | |
| Herald | 64 23 | $ 3 15 |
| Presse | 6 60 | |
| Standard Printing | 10 60 | |
| Prince George Citizen | 14 44 | |
| Prince Rupert, B.C. | | |
| Empire | 90 78 | |
| News | 12 40 | |
| Rose, Cowan & Latta | ..... | 269 36 |
| Princeton Star | 32 76 | |
| Quebec, Que. | | |
| Action Catholique | 188 65 | |
| Action Sociale | 13 65 | |
| Chronicle Telegraph | 649 09 | |
| Evenement | 390 02 | |
| Franc-Parler | 85 76 | |
| Imprimerie Frontenac | 64 28 | |
| Journal | 1,586 80 | |
| Publication du Nord | 8 16 | |
| Semaine Commerciale | 247 42 | |
| Soleil | 17 60 | |
| Quesnel Observer | 6 60 | |
| Red Deer Advocate | 10 60 | |
| Regina, Sask. | | |
| Amputations Association of the Great War | 25 00 | |
| Canadian Legion | 50 00 | |
| Leader | 1 55 | |
| Leader-Post | 61 54 | |
| Saskatchewan Farmer | 89 40 | |
| Star | 130 05 | |
| Star-Phœnix | 40 32 | |
| Revelstoke Review | 38 60 | |
| Richard's Landing Herald | 7 80 | |
| Ridgetown Press | 13 00 | |
| Rimouski Progres du Golfe | 80 00 | |
| Riviere du Loup St. Laurent | 180 12 | |
| Rodney Mercury | 5 70 | |
| Rossland Miner | 6 36 | |
| Rosthern News | 6 36 | |
| Sackville Post | 48 00 | |
| Sackville Tribune | 7 20 | |
| St. Catharines Standard | 507 60 | |
| St. Hyacinthe Courrier | 171 00 | |
| St. Jerome Avenir du Nord | 25 00 | |
| St. John, N.B. | | |
| Maritime Broadcaster | $ 52 54 | |
| New Freeman | 6 40 | |
| Telegraph-Journal | 399 45 | |
| Telegraph-Journal and Times-Globe | 48 16 | |
| Times-Globe | 21 00 | |
| St. Johns, Que. | | |
| News | 19 22 | |
| News and Advocate | 16 20 | |
| Payette, G. H | ..... | $ 10 61 |
| Ste. Marie Beauce Guide | 129 02 | |
| St. Paul Journal | 6 84 | 295 00 |
| St. Thomas Times Journal | 13 50 | |
| Sandwich Advance | 7 00 | |
| Sarnia Observer | 31 22 | |
| Saskatoon, Sask. | | |
| Canadian Legion | 30 00 | |
| Star | 2 00 | |
| Star-Phoenix | 36 00 | |
| Western Producer | 59 60 | |
| Sault Ste. Marie Star | 134 06 | |
| Seaforth Expositor | ..... | 207 25 |
| Seaforth News | 40 70 | |
| Shawinigan Falls Echo | 64 55 | 823 60 |
| Shawville Equity | 9 40 | |
| Shelburne Coast Guard | 58 20 | |
| Sherbrooke Forum | 23 38 | |
| Sherbrooke Record | 163 50 | |
| Sidney Saanich Peninsula & Gulf Island Review | 9 80 | |
| Smiths Falls Record News | 19 47 | |
| Sorel Imprimerie Richelieu | 22 92 | |
| Sorel Sorelois | 41 80 | |
| Souris Plaindealer | 10 60 | |
| Springhill Record | 31 08 | |
| Stavely Advertiser | 6 48 | |
| Stayner Sun | 15 58 | |
| Stonewall Argus | 8 48 | |
| Stouffville Tribune | 5 76 | |
| Stratford Beacon Herald | 29 40 | |
| Sturgeon Falls Nouvel | 9 30 | |
| Sudbury Star | 70 10 | |
| Summerside Journal | 157 32 | |
| Summerside Pioneer | 22 00 | |
| Sussex Record | 296 96 | |
| Swan River Star | 7 50 | |
| Swift Current Herald | 10 60 | |
| Sydney Post | 181 41 | |
| Sydney Record | 9 00 | |
| Tecumseh Compagnie de Publication La Feuille d'Erable | 85 00 | |
| Thamesville Herald | 6 10 | |
| The Pas Mail | 26 06 | |
| Thessalon Advocate | 7 80 | |
| Thetford Mines Canadian | 24 90 | |
| Thorold Post | 33 80 | |
| Three Rivers, Que. | | |
| Bien Public | 80 67 | |
| Chronicle | 68 38 | 302 90 |

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**Publicité, impressions et lithographie**–Suite

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| — | Advertising — Publicité | Printing and Lithographing — Impressions et lithographie |
|---|---|---|
| Three Rivers, Que.–*Conc.*— | | |
| Drapeau | $ 20 04 | |
| Marineau, P.H. | ..... | $ 2,055 60 |
| Nouvelliste | 190 80 | |
| Tilbury Times | 28 50 | |
| Timmins Advance | 21 60 | |
| Toronto, Ont. | | |
| Amputations' Association of the Great War | 55 00 | |
| Canadian Aviation | 100 00 | |
| Canadian Engineer | 705 00 | |
| Canadian Legion of British Empire Service League | 105 00 | |
| Canadian Railway and Marine World | 24 35 | |
| Canadian Trade Unionist | 100 00 | |
| Clay Products News and Ceramic Record | 30 00 | |
| Commercial News | 844 65 | |
| Contract Record and Engineering Review | 723 40 | |
| Cresswell & Co. | ..... | 284 96 |
| Dominion Press Clipping Agency | 300 00 | |
| Financial Post Survey of Mines | 100 00 | |
| Freemason | 72 60 | |
| Furniture Journal | 87 50 | |
| Furniture World | 96 00 | |
| Gibbons, J. J. & Co., Ltd | 19,604 88 | |
| Globe | 562 28 | |
| Hebrew Journal | 403 20 | |
| Legionary | 431 25 | |
| Lord, Thomas & Logan | 15 00 | |
| Mail and Empire | 3,098 91 | |
| Mining Review | 162 50 | |
| National Council of Women | 100 00 | |
| Northern Miner | 150 00 | |
| Official Aviation Guide Co. | 6 50 | |
| Postal Journal | 520 00 | |
| Radio Trade Builder | 70 00 | |
| Sentinel | 453 45 | |
| Sports Goods Journal of Canada | 90 00 | |
| Star | 164 53 | |
| Telegram | 2,976 26 | |
| University | ..... | 5,499 79 |
| Wrigley Publications | 120 00 | |
| Trail Times | 21 20 | |
| Transcona News | 5 20 | |
| Trenton Courier-Advocate | 5 80 | |
| Trenton Sun | 50 16 | |
| Truro, N.S. | | |
| Bulletin | 81 52 | |
| Canso Breeze and Antigonish Advocate | 71 96 | |
| Citizen-Sun | 147 56 | |
| News | 170 08 | |
| Uxbridge Times | $ 21 56 | |
| Valleyfield Progrès | 8 16 | |
| Vancouver, B.C. | | |
| B.C. Fisherman | 120 00 | |
| B.C. Fishermen's Co-Operative Association | 160 00 | |
| B.C. Journal of Commerce and Building Record | 13 50 | |
| Burnaby Broadcast | 10 60 | |
| Canadian Legion | 35 00 | |
| Dunsmuir Printing Co. | ..... | $ 4 16 |
| Journal of Commerce | 44 10 | |
| Microphone | 18 00 | |
| Miner | 45 00 | |
| Mining and Industrial Record | 149 97 | |
| Moore, W. M. | 100 00 | |
| News | 10 60 | |
| Point Grey News-Gazette | 57 20 | |
| Province | 351 96 | |
| Star | 12 24 | |
| Sun | 8 10 | |
| Western Fisheries | 350 00 | |
| West News | 10 60 | |
| Vankleek Hill Review | 23 76 | |
| Vegreville Observer | 6 75 | |
| Vernon News | 4 00 | |
| Victoria, B.C. | | |
| Colonist | 178 97 | |
| Recorder | 10 00 | |
| Times | 7 80 | |
| Victoriaville Voix des Bois Francs | 3 60 | |
| Viking News | 3 00 | |
| Virden Empire-Advance | 10 60 | |
| Vulcan Advocate | 5 10 | |
| Walkerton Herald-Times | 14 60 | |
| Walkerton Telescope | 2 70 | |
| Walkerville News | 24 48 | |
| Wallaceburg News | 4 55 | |
| Waterloo, Que., Journal | 27 48 | |
| Watrous Signal | 15 00 | |
| Welland Tribune | 294 92 | |
| Weymouth Gazette | 26 50 | |
| Whitby Gazette Chronicle | 30 00 | |
| White Horse Star | 504 00 | |
| Wiarton Echo | 6 40 | |
| Windsor, N.S., Tribune | 20 24 | |
| Windsor, Ont. | | |
| Maple Leaf Publishing Co. | 11 28 | |
| Star | 470 85 | |
| Town Talk | 8 40 | |
| Winnipeg, Man. | | |
| Canadian Farmer | 29 40 | |
| Canadian Legion | 30 00 | |
| Canadian Publishers Ltd. | 19 40 | |
| Canadian Ranok | 3 61 | |
| Country Guide | 294 00 | |

**Advertising, Printing and Lithographing**–Conc.
**Publicité, impressions et lithographie**–Fin

*Summary of Payments made during 1931-1932 by all Departments*—Conc.
*Sommaire des paiements faits par tous les Ministères, en 1931-1932*—Fin

| — | Advertising — Publicité | Printing and Lithographing — Impressions et lithographie |
|---|---|---|
| Winnipeg, Man.—*Con.* | | |
| Dawson Richardson Publication | $ 70 00 | |
| Elmwood Herald | 11 80 | |
| Free Press | 374 68 | |
| Grain Trade News | 34 87 | |
| Israelite Press | 27 96 | |
| Jewish News | 22 08 | |
| Khaki, Call | 137 50 | |
| Liberté | 12 80 | |
| Mail | 17 10 | |
| McLean, J. & N.S. | | $ 14 58 |
| National Press | 43 68 | |
| New Canadian | 5 46 | |
| News | 15 60 | |
| Nordwesten | 15 90 | |
| Norrona | 2 35 | |
| Nor-West Farmer | 450 30 | |
| Railway Mail Clerk | 120 00 | |
| St. James Leader | 10 60 | |
| Tribune | 203 44 | |
| Ukrainian Voice | 13 44 | |
| Viking Press | 34 50 | |
| Winnipeg, Man.—*Conc.* | | |
| Western Canada Coal Review | $ 162 50 | |
| Wolfville Acadian | 16 04 | |
| Woodstock, N.B. | | |
| Carleton Publishers | 3 20 | |
| Gleaner | 2 49 | |
| Press | 15 85 | |
| Printing Co | 2 50 | |
| Woodstock, Ont., Sentinel-Review | 257 70 | |
| Yarmouth, N.S. | | |
| Herald | 3 50 | |
| Light | 75 08 | |
| Telegram | 3 50 | |
| Yorkton Enterprise | 16 36 | |
| Young Journal | 5 76 | |
| Provincial Gazettes | 29 75 | |
| British and Foreign | 46,441 76 | $ 681 32 |
| United States | 9 60 | 177 80 |
| Totals — Totaux | 324,803 62 | 1,323,575 68 |

SUMMARY, BY DEPARTMENTS — SOMMAIRE, PAR MINISTÈRE

| | | |
|---|---|---|
| Agriculture | $ 3,181 12 | |
| Civil Service Commission | 802 32 | |
| External Affairs | 17 15 | |
| Finance | 167,350 83 | $ 832,157 78 |
| Fisheries | 2,651 24 | 6,171 61 |
| Governor General's Secretary's Office | 635 75 | |
| Immigration and Colonization | 3,882 69 | 240 80 |
| Indian Affairs | 207 57 | 46 08 |
| Interior | 1,629 87 | 164 16 |
| Justice | | 40 67 |
| Labour | 129 25 | |
| Legislation | 217 92 | 7,887 54 |
| Marine | 1,063 38 | |
| Mines | 1,499 11 | |
| National Defence | 4,832 22 | |
| National Revenue | 9,384 74 | 207,460 88 |
| Pensions and National Health | 1,355 88 | |
| Post Office | 10,715 78 | 269,400 46 |
| Public Printing and Stationery | 83 34 | |
| Public Works | 28,305 11 | |
| Railways and Canals | 2,393 90 | |
| Royal Canadian Mounted Police | 6 44 | |
| Secretary of State | 95 07 | |
| Soldier Settlement of Canada | 356 91 | 5 70 |
| Trade and Commerce | 84,006 03 | |
| | 324,803 62 | 1,323,575 68 |

## Experimental Farms — Fermes expérimentales

REVENUE AND EXPENDITURE — REVENUS ET DÉPENSES

| Name of Farm — Nom de la ferme | Agriculture Department — Ministère de l'Agriculture | | | Public Works — Travaux publics | Total Expenditure — Dépenses totales | Revenue — Revenus | Excess of Expenditure — Excédent des dépenses |
|---|---|---|---|---|---|---|---|
| | Salaries and Wages — Traitements et salaires | Other Expenses — Autres dépenses | Total — Total | Repairs and Maintenance of Buildings — Réparations et entretien des bâtiments | | | |
| Central Farm and Farms generally, including Illustration and Pathological (incidental expenses) Stations | $ 92,748 96 | $ 659,762 76 | $ 752,511 72 | $ 39,428 61 | $ 791,940 33 | $ 38,464 15 | $ 753,476 18 |
| Nova Scotia—Kentville | 50,811 51 | 35,763 48 | 86,574 99 | 1,551 96 | 88,126 95 | 15,439 04 | 72,687 91 |
| Nappan | 37,464 81 | 22,100 79 | 59,565 60 | 941 05 | 60,506 65 | 13,337 44 | 47,169 21 |
| Prince Edward Island—Charlottetown | 37,119 26 | 17,145 92 | 54,265 18 | 1,227 00 | 55,492 18 | 6,792 94 | 48,699 24 |
| Summerside (Fox Farm) | 9,557 50 | 8,116 51 | 17,674 01 | 865 53 | 18,539 54 | 2,246 60 | 16,292 94 |
| New Brunswick—Fredericton | 41,765 18 | 26,454 88 | 68,220 06 | 2,145 88 | 70,365 94 | 7,601 27 | 62,764 67 |
| Quebec—Cap Rouge | 45,388 40 | 18,150 79 | 63,539 19 | 2,153 14 | 65,692 33 | 7,568 07 | 58,124 26 |
| Farnham (Tobacco Farm) | 15,642 28 | 8,925 39 | 24,567 67 | 484 57 | 25,052 24 | 1,269 46 | 23,782 78 |
| La Ferme | 30,473 51 | 13,411 97 | 43,885 48 | 2,470 20 | 46,355 68 | 9,783 35 | 36,572 33 |
| L'Assomption | 23,976 09 | 18,191 14 | 42,167 23 | 1,215 41 | 43,382 64 | 1,227 12 | 42,155 52 |
| Lennoxville | 40,641 00 | 20,061 60 | 60,702 60 | 1,309 97 | 62,012 57 | 12,373 19 | 49,639 38 |
| Ste. Anne de la Pocatière | 38,798 71 | 20,804 14 | 59,602 85 | 3,420 10 | 63,022 95 | 10,778 38 | 52,244 57 |
| Ontario—Harrow (Tobacco Farm) | 33,809 91 | 15,474 57 | 49,284 48 | 1,495 44 | 50,779 92 | 6,315 24 | 44,464 68 |
| Kapuskasing | 52,722 02 | 46,492 67 | 99,214 69 | 4,877 66 | 104,092 35 | 12,662 47 | 91,429 88 |
| Manitoba—Brandon | 39,422 24 | 18,871 47 | 58,293 71 | 1,773 72 | 60,067 43 | 8,169 82 | 51,897 61 |
| Morden | 42,946 41 | 17,393 76 | 60,340 17 | 2,731 25 | 63,071 42 | 9,824 12 | 53,247 30 |
| Saskatchewan—Indian Head | 45,094 42 | 19,672 64 | 64,767 06 | 2,206 29 | 66,973 35 | 2,886 74 | 64,086 61 |
| " " (Forest Nursery Station) | 22,683 28 | 12,445 61 | 35,128 89 | 2,637 99 | 37,766 88 | 1,628 31 | 36,138 57 |
| Rosthern | 33,639 34 | 18,443 88 | 52,083 22 | 1,184 88 | 53,268 10 | 6,662 08 | 46,606 02 |
| Scott | 34,507 23 | 27,554 96 | 62,062 19 | 1,456 21 | 63,518 40 | 6,070 79 | 57,447 61 |
| Sutherland (Forest Nursery Station) | 11,732 00 | 16,909 50 | 28,641 50 | 899 01 | 29,540 51 | 172 20 | 29,368 31 |
| Swift Current | 34,934 51 | 29,155 68 | 64,090 19 | 2,115 60 | 66,205 79 | 2,702 27 | 63,503 52 |
| Alberta—Lacombe | 38,639 88 | 31,165 44 | 69,805 32 | 3,134 87 | 72,940 19 | 6,724 52 | 66,215 67 |
| Lethbridge | 46,736 79 | 41,667 73 | 88,404 52 | 2,064 11 | 90,468 63 | 12,974 70 | 77,493 93 |
| British Columbia—Agassiz | 36,072 90 | 21,448 59 | 57,521 49 | 1,365 55 | 58,887 04 | 10,805 87 | 48,081 17 |
| Sidney | 31,249 05 | 14,575 02 | 45,824 07 | 1,841 25 | 47,665 32 | 4,937 37 | 42,727 95 |
| Summerland | 44,039 97 | 21,765 71 | 65,805 68 | 7,364 20 | 73,169 88 | 7,307 15 | 65,862 73 |
| Windermere | 32,236 08 | 13,017 81 | 45,253 89 | 2,253 09 | 47,506 98 | 2,325 00 | 45,181 98 |
| Sub-Stations | 44,264 19 | 31,933 55 | 76,197 74 | 673 57 | 76,871 31 | 292 54 | 76,578 77 |
| Totals — Totaux | 1,089,117 43 | 1,266,877 96 | 2,355,995 39 | 97,288 11 | 2,453,283 50 | 229,342 20 | 2,223,941 30 |

**Graving Docks, Public Works Department**
**Bassins de radoub, Ministère des Travaux Publics**

| — | 1929-30 | 1930-31 | 1931-32 | Total three years — Total des trois années |
|---|---|---|---|---|
| REVENUE — REVENUS | | | | |
| Quebec, Champlain and Lorne | $ 71,259 33 | $ 80,173 03 | $ 40,855 25 | $ 192,287 61 |
| Kingston (leased) | 10,000 00 | 10,000 00 | 12,100 00 | 32,100 00 |
| Selkirk repair slip | 1,834 00 | 2,745 00 | 3,537 00 | 8,116 00 |
| Esquimalt docks | 52,143 46 | 34,840 61 | 33,775 46 | 120,759 53 |
| | 135,236 79 | 127,758 64 | 90,267 71 | 353,263 14 |
| EXPENDITURE — DÉPENSES | | | | |
| Quebec, Champlain and Lorne | 95,924 87 | 123,940 04 | 104,832 70 | 324,697 61 |
| Selkirk repair slip | 2,479 21 | 3,343 37 | 2,754 33 | 8,576 91 |
| Esquimalt docks | 81,000 09 | 80,005 33 | 79,343 08 | 240,348 50 |
| | 179,404 17 | 207,288 74 | 186,930 11 | 573,623 02 |

**Telegraphs, Public Works Department — Télégraphes, Ministère des Travaux publics**

| — | 1929-30 | 1930-31 | 1931-32 | Total three years — Total des trois années |
|---|---|---|---|---|
| REVENUE — REVENUS | | | | |
| Lower St. Lawrence and Mar. Provinces | $ 46,269 91 | $ 38,530 63 | $ 32,663 17 | $ 117,463 71 |
| Pelee Island Cable | 195 92 | 187 28 | 216 00 | 599 20 |
| Saskatchewan and Alberta | 35,664 62 | 35,186 48 | 24,856 38 | 95,707 48 |
| *British Columbia Mainland | 14,603 39 | ..... | ..... | 14,603 39 |
| Vancouver Island District | 78,617 56 | 69,301 41 | 54,117 07 | 202,036 04 |
| Yukon, including B.C. Northern | 106,244 54 | 98,603 98 | 75,601 54 | 280,450 06 |
| | 281,595 94 | 241,809 78 | 187,454 16 | 710,859 88 |
| EXPENDITURE — DÉPENSES | | | | |
| Prince Edward Island to Mainland | 6,946 66 | 6,946 66 | 6,946 66 | 20,839 98 |
| Lower St. Lawrence and Mar. Provinces | 216,768 72 | 194,636 98 | 134,873 07 | 546,278 77 |
| Pelee Island Cable | 1,730 18 | 1,855 32 | 784 20 | 4,369 70 |
| Saskatchewan and Alberta | 112,229 77 | 116,355 27 | 107,453 75 | 336,038 79 |
| *British Columbia Mainland | 25,344 90 | ..... | ..... | 25,344 90 |
| Vancouver Island District | 130,357 50 | 127,835 44 | 124,671 75 | 382,864 69 |
| British Columbia, Northern | 68,865 45 | 81,355 16 | 67,165 77 | 217,386 38 |
| Yukon System | 127,652 97 | 140,451 31 | 133,584 34 | 401,688 62 |
| Generally | 3,275 89 | 5,138 60 | 5,736 08 | 14,150 57 |
| | 693,172 04 | 674,574 74 | 581,215 62 | 1,948,962 40 |

* Lines sold in 1929-30 — Réseau vendu en 1929-30.

**Statement of Receipts and Disbursements on account of Superannuation and Pensions, and Balances to the Superannuation Funds, 1931-32**

**État des recettes et des déboursés relatifs aux retraites et pensions et aux soldes des fonds de pension, 1931-32**

| Title Heads — Chapitres | Credit Balance April 1, 1931 — Solde créditeur au 1er avril 1931 | Operations for 1931-32 — Mouvements en 1931-32 | | Credit Balance Mar. 31, 1932 — Solde créditeur au 31 mars 1932 |
|---|---|---|---|---|
| | | Receipts — Recettes | Disbursements — Déboursés | |
| CIVIL — PERSONNEL CIVIL | | | | |
| Civil Service Superannuation Act— | | | | |
| Fund No. 1 (12th May, 1870)..... (a) | ..... | ..... | $ 448,276 20 | |
| Fund No. 2 (1st April, 1893)..... (b) | $ 2,113,674 69 | $ 224 33 | 44,168 81 | $ 2,069,730 21 |
| Retiring allowances for employees of the Dept. of Public Printing and Stationery— | | | | |
| Fund No. 3 (O.C. Oct. 22, 1919, P.C. 2146)..... (c) | ..... | ..... | 12,643 22 | |
| Public Service Retirement Act— | | | | |
| Fund No. 4 (1st July, 1920)..... (d) | ..... | ..... | 548,832 46 | |
| Civil Service Superannuation Act— | | | | |
| Fund No. 5 (19th July, 1924)..... (e) | 32,941,188 19 | 6,130,417 64 | 1,725,503 76 | 37,346,102 07 |
| Civil Servants Widows Annuities Act— | | | | |
| Fund No. 6 (14th April, 1927)..... (d) | ..... | ..... | 134,715 36 | |
| Pensions to Judges..... (f) | ..... | ..... | 233,264 80 | |
| Miscellaneous Pensions..... (g) | ..... | ..... | 30,295 54 | |
| Total, Civil..... | 35,054,862 88 | 6,130,641 97 | 3,177,700 15 | 39,415,832 28 |
| MILITARY — MILITAIRES | | | | |
| Royal Canadian Mounted Police..... (h) | ..... | 14,786 83 | 176,957 76 | |
| Militiamen on Active Service, North-west Rebellion, 1885..... (i) | ..... | ..... | 23,166 62 | |
| European War and Active Militia..... (i) | ..... | ..... | 46,794,939 58 | |
| Militia Pension Act, 1901..... (j) | ..... | 163,229 13 | 950,888 20 | |
| Total, Military..... | ..... | 178,015 96 | 47,945,952 16 | |
| Grand Total..... | ..... | 6,308,657 93 | 51,123,652 31 | |

NOTES—

(a) Disbursements are charged and contributions were credited directly to Consolidated Revenue Fund. Contributions have ceased, this being the oldest Superannuation Fund, having been superseded in 1893 by Fund No. 2. (b) Treated as an open account. (c) This is covered by a vote in the Supply Bill each year. No contributions were made by the employees retired under the Order in Council. (d) No contributions were received under this Act. Payments thereunder are charged directly to Consolidated Revenue Fund. (e) Treated as an open account. Receipts for this Fund include $2,228,625.53 as the Government's contribution and $1,335,056.21 charged to Interest on Public Debt. (f) Statutory; no contributions. (g) No contributions; covered by votes in the Supply Bill with the exception of $4,331.83 which is statutory. (h) Contributions are credited directly to Consolidated Revenue Fund. Of the disbursements $171,216.39 is authorized by statute and the remainder covered by votes under the Supply Bill. (i) Covered by vote in the Supply Bill. (j) Disbursements are charged and contributions credited directly to Consolidated Revenue Fund.

REMARQUES—

(a) Les déboursés sont débités et les recettes créditées directement au Fonds du Revenu consolidé. Aucune contribution n'est plus versée à ce fonds, qui est le plus ancien des fonds de pension, et, en 1893, fut remplacé par le fonds N° 2. (b) Considéré comme un compte spécial. (c) Ce montant est couvert chaque année par un crédit de la loi de Finances. Aucune contribution ne fut versée par les employés ayant pris leur retraite en vertu de cet arrêté en Conseil. (d) Aucune contribution n'a été perçue, en vertu de cette loi—Les paiements sont imputés directement au Fonds du Revenu consolidé. (e) Considéré comme un compte spécial. Les recettes de ce fonds comprennent: quotepart de l'État, $2,228,625.53 et $1,335,056.21 chargés au compte des intérêts de la dette publique. (f) Statutaire. Aucune contribution n'est perçue. (g) Aucune contribution n'est perçue, des crédits de la loi de Finances y pourvoyant, sauf pour un montant statutaire de $4,331.83. (h) Les contributions sont créditées directement au Fonds du Revenu consolidé. Sur les déboursés, $171,216.39 sont statutaires, et la balance imputée à des crédits de la loi de Finances. (i) Couvert par un crédit de la loi de Finances. (j) Les déboursés sont débités et les recettes créditées directement au Fonds du Revenu consolidé.

## Empire Settlement Scheme—Assisted Passage Loan Account
## Projet d'Établissement Impérial-Compte des prêts pour frais de traversée

BALANCE SHEET, MARCH 31, 1932 — BILAN AU 31 MARS 1932

ASSETS — ACTIF

| | | |
|---|---|---|
| Loans outstanding: | | |
| Nominated Persons | $ 139,878 85 | |
| Hebrideans | 53,058 95 | |
| Household Workers | 48,793 46 | |
| | | 241,731 26 |

LIABILITIES — PASSIF

| | | |
|---|---|---|
| Investment Accounts: | | |
| Imperial Government | 118,890 32 | |
| Dominion Government (see Open Account, page 195) | 122,840 94 | |
| | | 241,731 26 |

CASH ACCOUNT, MARCH 31, 1930 TO MARCH 31, 1932

COMPTE DE CAISSE, 31 MARS 1930 AU 31 MARS 1932

| | | |
|---|---|---|
| Balance | | 0 04 |
| RECEIPTS — RECETTES | | |
| Cash Receipts— | | |
| Funds provided by Imperial Government | 10,707 82 | |
| Collections from migrants | 24,707 62 | |
| | *35,415 48* | |
| Contra Entries — Entrées en contre-partie | | |
| Funds provided by Dominion Government, *re* Deports | 192 23 | |
| Dominion Government, moiety of funds provided by Imperial Government | 5,353 94 | |
| | *5,546 17* | |
| | | 40,961 65 |
| DISBURSEMENTS — DÉBOURSÉS | | |
| Cash Disbursements— | | |
| Loans to Migrants | 10,707 82 | |
| Payment to Dominion Government of its share of collections from migrants | 12,382 70 | |
| Payment to Imperial Government of its share of collections from migrants | 12,324 96 | |
| | *35,415 48* | |
| Contra Entries — Entrées en contre-partie | | |
| Imperial Government, *re* Deports | 192 23 | |
| Imperial Government—Funds provided by Dominion Government | 5,353 94 | |
| | *5,546 17* | |
| | | 40,961 65 |

## Three Thousand Family Settlement Scheme — Plan d'Établissement des Trois mille familles

BALANCE SHEET, MARCH 31, 1932 — BILAN AU 31 MARS 1932

ASSETS — ACTIF

| | | |
|---|---|---|
| Settlers' Accounts (including interest) from advances by— | | |
| Dominion Government | $ 9,727,385 53 | |
| Imperial Government | 3,245,132 67 | |
| | | $12,972,518 20 |
| Land Holdings | | 1,728 42 |
| Cash held to pay outstanding warrants | | 344 77 |
| Replacement Suspense Account | | 16,471 92 |
| | | 12,991,063 31 |

LIABILITIES — PASSIF

| | | |
|---|---|---|
| Advances — Avances | | |
| Dominion Government | | 8,714,867 05 |
| Imperial Government | | 2,883,123 61 |
| | | *11,597,990 66* |
| Interest unpaid by Settlers | | 1,376,235 96 |
| Replacement Suspense Account | | 16,471 92 |
| Warrants outstanding | | |
| Dominion Government Loans | 20 00 | |
| Imperial Government Loans | 104 80 | |
| Replacement Suspense Account | 239 97 | |
| | | 364 77 |
| | | 12,991,063 31 |

CASH ACCOUNT — COMPTE DE CAISSE

YEAR ENDED MARCH 31, 1932 — ANNÉE TERMINÉE LE 31 MARS 1932

RECEIPTS — RECETTES

| | | |
|---|---|---|
| Dominion Government — Gouvernement Fédéral | | |
| Value of land and improvements charged to settlers | 22,657 56 | |
| Special advances | 24,756 21 | |
| | | 47,413 77 |
| Imperial Government | | |
| Cash advances for stock, equipment, seed, feed and land holdings | | 74,729 21 |
| | | *122,142 98* |
| Repayments by Settlers — Remboursements par les colons | | |
| Land and special advances | 71,869 09 | |
| Stock, equipment, etc | 49,194 41 | |
| | | 121,063 50 |
| Interest on advances to Settlers | | 68,389 16 |
| Replacement Suspense Account | | |
| Balance, April 1, 1931 | 26,740 18 | |
| Sales, etc | 16,511 11 | |
| | | 43,251 29 |
| | | 354,846 93 |

DISBURSEMENTS — DÉBOURSÉS

| | | |
|---|---|---|
| Advances to Settlers — Avances aux colons | | |
| Land and improvements | 22,657 56 | |
| Special advances | 24,756 21 | |
| Stock, equipment, etc | 74,729 21 | |
| | | 122,142 98 |
| Repayments — Remboursements | | |
| Dominion Government | | |
| Land repayments by Settlers | 71,869 09 | |
| Imperial Government | | |
| Stock, equipment, etc., repayments by Settlers | 49,194 41 | |
| | | 121,063 50 |
| Interest on Advances by Governments | | |
| Dominion Government | 53,647 18 | |
| Imperial Government | 14,741 98 | |
| | | 68,389 16 |
| Replacement Suspense Account | | |
| Disbursements | 26,779 37 | |
| Balance on hand, March 31, 1932 | 16,471 92 | |
| | | 43,251 29 |
| | | 354,846 93 |

## New Brunswick Settlement Scheme — Plan d'Établissement au Nouveau Brunswick

BALANCE SHEET, MARCH 31, 1932 — BILAN AU 31 MARS 1932

ASSETS — ACTIF

| | | |
|---|---|---|
| Loans due by Settlers, including Interest — Prêts dus par les colons, y compris les intérêts: | | |
| New Brunswick Government | | |
| Land and Special advances | $ 692,524 54 | |
| Imperial Government | | |
| Stock, equipment, initial payments on land, etc | 441,515 43 | |
| | | $ 1,134,039 97 |
| Replacement Suspense Account | | 987 10 |
| | | 1,135,027 07 |

LIABILITIES — PASSIF

| | |
|---|---|
| Advances — Avances | |
| New Brunswick Government | 650,617 87 |
| Imperial Government | 415,212 03 |
| | *1,065,829 90* |
| Interest unpaid by Settlers | 68,210 07 |
| Replacement Suspense Account | 987 10 |
| | 1,135,027 07 |

CASH ACCOUNT — COMPTE DE CAISSE

YEAR ENDED MARCH 31, 1932 — ANNÉE TERMINÉE LE 31 MARS 1932

RECEIPTS — RECETTES

| | | |
|---|---|---|
| New Brunswick Government | | |
| Value of land and improvements charged to settlers | 176,470 33 | |
| Special advances | 5,241 41 | |
| | | 181,711 74 |
| Imperial Government | | |
| Cash advances for initial payments on land, stock, equipment, etc | | 86,541 28 |
| | | *268,253 02* |
| Repayments by Settlers — Remboursements par les colons | | |
| Advances by New Brunswick Government | 1,843 18 | |
| Advances by Imperial Government | 4,120 49 | |
| | | 5,963 67 |
| Interest on advances to Settlers | | 3,405 72 |
| Replacement Suspense Account | | |
| Balance, April 1, 1931 | 1,317 86 | |
| Sales, etc | 2,342 44 | |
| | | 3,660 30 |
| | | 281,282 71 |

DISBURSEMENTS — DÉBOURSÉS

| | | |
|---|---|---|
| Advances to Settlers — Avances aux colons | | |
| Land | 176,470 33 | |
| Special advances | 8,171 27 | |
| Stock, equipment, etc | 66,226 15 | |
| | | 250,867 75 |
| New Brunswick Government | | |
| Initial payments on land | | 17,385 27 |
| | | *268,253 02* |
| Repayments — Remboursements | | |
| New Brunswick Government | 1,843 18 | |
| Imperial Government | 4,120 49 | |
| | | 5,963 67 |
| Interest on Advances by Governments | | |
| New Brunswick Government | 2,132 09 | |
| Imperial Government | 1,273 63 | |
| | | 3,405 72 |
| Replacement Suspense Account | | |
| Disbursements | 2,673 20 | |
| Balance on hand, March 31, 1932 | 987 10 | |
| | | 3,660 30 |
| | | 281,282 71 |

## Trade and Commerce Department — Ministère du Commerce
## Canadian Government Elevators — Élévateurs de l'État

BALANCE SHEET, JULY 31, 1931 — BILAN AU 31 JUILLET 1931

ASSETS — ACTIF

| | | | |
|---|---|---|---|
| Current | | | |
| Cash in Banks, general | $ 52,029 26 | | |
| Screenings purchased and expenses paid | 24,970 74 | | |
| | | $ 77,000 00 | |
| Cash in Bank, surplus grain account | | 30,695 04 | |
| Grain Inventories (market prices) | | 13,333 00 | |
| Accounts Receivable | | 108 84 | |
| Freight Receivable | | 2,507 75 | |
| Accrued Storage, Elevation, etc | | 77,333 91 | |
| | | | $ 200,978 54 |
| Property, Plant and Equipment | | | 9,863,019 17 |
| Office Furniture and Fixtures | | | 3,375 00 |
| Unexpired insurance on grain | | | 55 23 |
| | | | 10,067,427 94 |

LIABILITIES — PASSIF

| | | | |
|---|---|---|---|
| Current | | | |
| Wages and sundry creditors | | | 3,612 97 |
| Dominion Government | | 8,539,994 66 | |
| Reserve for Depreciation on Plant and Equipment | | 1,577,810 11 | |
| | | 10,117,804 77 | |
| *Less*— | | | |
| Profit and Loss Account | | | |
| Operating loss for year | | 53,989 80 | |
| | | | 10,063,814 97 |
| | | | 10,067,427 94 |

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED JULY 31, 1931
COMPTE DE PROFITS ET PERTES DE L'ANNÉE TERMINÉE LE 31 JUILLET 1931

| | | | |
|---|---|---|---|
| Government operated Elevators | | | |
| Gross Earnings — Recettes brutes | | | $ 614,778 05 |
| *Less*— | | | |
| Direct Expenses | | | |
| Labour, power, repairs, insurance on grain, etc | | $ 292,356 60 | |
| Depreciation on buildings and equipment | | 219,159 89 | |
| Indirect Expenses | | | |
| Salaries, office rents, travelling expenses, stationery, etc | | 81,758 05 | |
| | | | 593,274 54 |
| | | | 21,503 51 |
| *Less*—Net loss on surplus grain | | | 18,779 36 |
| Net Profit—Government operated Elevators | | | 2,724 15 |
| Government Elevators rented to Public | | | |
| Halifax Elevator | | | |
| Rent (1 year) | $ 100 00 | | |
| *Less*— | | | |
| Depreciation on building and equipment | $ 30,323 66 | | |
| Depreciation on furniture and fixtures | 51 00 | | |
| | 30,374 66 | | |
| Net Loss | | 30,274 66 | |
| Prince Rupert Elevator | | | |
| Rent (1 year) | 11,623 28 | | |
| *Less*— | | | |
| Depreciation on building and equipment | 38,012 57 | | |
| Depreciation on furniture and fixtures | 50 00 | | |
| | 38,062 57 | | |
| Net Loss | | 26,439 29 | |
| | | | 56,713 95 |
| Net Loss all Elevators | | | 53,989 80 |

NOTE.—The above condensed Statements of the Canadian Government Elevators have been compiled from the Annual Reports submitted by Messrs. Dunwoody, Nicholl, Saul & Co., Chartered Accountants, (Board of Audit).

REMARQUE.—Les états synthétiques ci-dessus des élévateurs de l'État ont été préparés d'après les rapports annuels de MM. Dunwoody, Nicholl, Saul & Co., comptables agréés, nommés par le Conseil de Vérification.

**Trade and Commerce Department**–Con. — **Ministère du Commerce**–Suite

**Grain Inspection Divisions— Service de l'inspection des grains**

STATEMENT OF REVENUE AND EXPENDITURE—YEAR ENDED MARCH 31, 1931

ÉTAT DES REVENUS ET DES DÉPENSES POUR L'ANNÉE TERMINÉE LE 31 MARS 1931

| — | Eastern Division — Division de l'Est | Western Division — Division de l'Ouest | | | | | Total — Total |
|---|---|---|---|---|---|---|---|
| | | Inspection Department — Inspection | Weighing Department — Pesage | Registration Department — Enregistrement | Licencing and Bonding Department — Permis et Emmagasinage | Appeal Boards — Commissions d'appel | |
| Revenue — Revenus | | | | | | | |
| Inspection fees | $ 19,677 26 | $ 563,913 13 | | | | | $ 583,590 39 |
| Weighing fees | 13 68 | | $ 597,580 89 | | | | 597,594 57 |
| Sampling charges | 9,234 68 | | | | | | 9,234 68 |
| Registration and cancellation fees | | | | $ 23,786 36 | | | 23,786 36 |
| Licencing and bonding fees | | | | | $ 31,242 00 | | 31,242 00 |
| Appeal fees | | | | | | $ 2,140 25 | 2,140 25 |
| Samples sold | 402 47 | 11,779 66 | | | | | 12,182 13 |
| Cargo certificates sold | 1,545 10 | 411 60 | | | | | 1,956 70 |
| Condition letters issued | | | 4,371 00 | | | | 4,371 00 |
| Overtime recovered | 453 90 | 6,253 91 | 6,554 15 | | | | 13,261 96 |
| Miscellaneous | 511 59 | 1,780 87 | | | | | 2,292 46 |
| Total Revenue — Revenu total | 31,838 68 | 584,139 17 | 608,506 04 | 23,786 36 | 31,242 00 | 2,140 25 | 1,281,652 50 |
| Expenditure — Dépenses | | | | | | | |
| Salaries and wages | 35,536 82 | 959,138 81 | 491,128 06 | 19,614 99 | 10,921 03 | 15,218 75 | 1,531,558 46 |
| Travelling expenses | 1,294 50 | 2,354 87 | 2,289 29 | 246 75 | | | 6,185 41 |
| Special seal and leak service | | | 43,018 39 | | | | 43,018 39 |
| Printing, stationery and supplies | 551 09 | 11,752 33 | 6,062 19 | 477 63 | 1,831 01 | 71 92 | 20,746 17 |
| Rent, light and power | 3,120 60 | 50,751 23 | 6,222 16 | 2,858 81 | 612 02 | 1,569 54 | 65,134 36 |
| New equipment | | | 208 48 | 114 66 | | | 323 14 |
| Drayage, express and freight | 134 77 | 11,022 03 | 440 41 | 32 41 | 6 05 | 8 15 | 11,643 82 |
| Office and general expenses | 873 07 | 25,324 77 | 3,667 19 | 585 59 | 91 65 | 284 30 | 30,826 57 |
| Total Expenditure — Dépenses totales | 41,510 85 | 1,060,344 04 | 553,036 17 | 23,930 84 | 13,461 76 | 17,152 66 | 1,709,436 32 |
| Operating surplus or deficit—Surplus ou déficit d'exploitation | *9,672 17 | *476,204 87 | 55,469 87 | *144 48 | 17,780 24 | *15,012 41 | *427,783 82 |

*Deficit — Déficit.

**Trade and Commerce Department**-Conc.—**Ministère du Commerce**-Fin
**Grain Inspection Divisions**-Conc.—**Service de l'Inspection des grains**-Fin

STATEMENT OF REVENUE AND EXPENDITURE—YEAR ENDED MARCH 31, 1931-*Conc.*
ÉTAT DES REVENUS ET DES DÉPENSES POUR L'ANNÉE TERMINÉE LE 31 MARS 1931-*Fin*

| | | |
|---|---|---|
| Operating deficit, shown on page 245—Déficit d'exploitation donné page 245 | | $ 427,783 82 |
| *Add*— | | |
| Executive Department: Salaries, $83,978.72; travelling expenses, $9,076.53; printing and stationery, $2,472.20; legal expenses, $2,392.88; wheat shipped to France for experimental purposes, $17,940.47; general expenses, $18,705.49 | $ 134,566 29 | |
| Accounting Department, $18,446.56; Grain Standards Boards, $7,644.98; Statistical Department, $40,380.50 | 66,472 04 | |
| Grain Research Laboratory: Salaries, $31,611.71; travelling expenses, $1,033.97; new equipment, repairs, etc., $2,202.05; rents, $11,511; general expenses, $5,573.76; capital expenditure, $2,531.86 | 54,464 35 | |
| | | 255,502 68 |
| Net Deficit for year—Déficit net de l'année | | 683,286 50 |

NOTE — REMARQUE.—The preceeding condensed Statements of the Grain Inspection Divisions have been compiled from the Annual Reports submitted by Messrs. Dunwoody, Nichol, Saul & Co., Chartered Accountants, (Board of Audit). — Les états synthétiques ci-avant du service de l'inspection des grains ont été préparés d'après le rapport annuel de MM. Dunwoody, Nichol, Saul & Co., comptables agréés, nommés par le Conseil de Vérification.

## Statement of Cancelled Dominion and Provincial Notes Withdrawn from Circulation for the Year 1931-32

## État des billets du Gouvernement et des Provinces, annulés et retirés de la circulation en 1931-32

| Denomination<br>Valeur | Amount Outstanding April 1, 1931<br>Montants en circulation 1er avril 1931 | Notes Issued During Year<br>Billets émis durant l'année | Notes Withdrawn from Circulation During Year (Audited)<br>Billets retirés de la circulation (Vérifiés) | Amount Outstanding March 31, 1932<br>Montants en circulation 31 mars 1932 | Increase or *Decrease<br>Augmentation ou *Diminution |
|---|---|---|---|---|---|
| $ .25 Scrip | $ 1,326,250 86 | $ 161,818 00 | $ 188,213 00 | $ 1,299,855 86 | $ * 26,395 00 |
| 1.00 Bearer | 18,193,832 00 | 21,846,459 00 | 21,384,480 00 | 18,655,811 00 | 461,979 00 |
| 2.00 Bearer | 13,283,168 50 | 15,724,496 00 | 15,574,026 00 | 13,433,638 50 | 150,470 00 |
| 4.00 Bearer | 31,455 00 | ..... | 372 00 | 31,083 00 | * 372 00 |
| 5.00 Bearer | 1,125,297 50 | 4,769,300 00 | 785,050 00 | 5,109,547 50 | 3,984,250 00 |
| 50.00 Bearer | 650 00 | ..... | ..... | 650 00 | |
| 500.00 Bearer | 2,018,000 00 | 803,000 00 | 330,000 00 | 2,491,000 00 | 473,000 00 |
| 1,000.00 Bearer | 4,496,000 00 | 2,258,000 00 | 611,000 00 | 6,143,000 00 | 1,647,000 00 |
| 1,000.00 Bank Legals | 609,000 00 | 21,403,000 00 | 22,006,000 00 | 6,000 00 | * 603,000 00 |
| 5,000.00 Bank Legals | 8,255,000 00 | 1,695,000 00 | 1,960,000 00 | 7,990,000 00 | * 265,000 00 |
| 50,000.00 Bank Legals | 91,700,000 00 | 25,250,000 00 | 14,750,000 00 | 102,200,000 00 | 10,500,000 00 |
| Provincial Notes | 27,602 83 | ..... | 9 00 | 27,593 83 | * 9 00 |
| | 141,066,256 69 | 93,911,073 00 | 77,589,150 00 | 157,388,179 69 | 16,321,923 00 |

## Statement of Registered and Coupon Interest Audited, for the Year 1931-32
## État des coupons et des chèques d'intérêts vérifiés en 1931-32

| Loans — Emprunts | Interest Due and Unpaid April 1, 1931 — Intérêts échus et impayés le 1er avril 1931 | | Interest Accruing Due During Year Audited — Intérêts dus pendant l'année et vérifiés | | Interest Paid During Year Audited — Intérêts payés pendant l'année et vérifiés | | Interest Due and Unpaid March 31, 1932 — Intérêts échus et impayés le 31 mars 1932 | |
|---|---|---|---|---|---|---|---|---|
| | Fully Registered — Nominatifs | Coupon — Coupons | Fully Registered — Nominatifs | Coupon — Coupons | Fully Registered — Nominatifs | Coupon — Coupons | Fully Registered — Nominatifs | Coupon — Coupons |
| *Payable in Canada — Payable au Canada* | | | | | | | | |
| 1915 War Loan due 1925, 5% | | $ 4,722 50 | | | | $ 2,932 50 | | $ 1,790 00 |
| 1916 War Loan due 1931, 5% | | 997,675 00 | $ 78,425 00 | $ 279,172 50 | $ 78,425 00 | 1,268,425 00 | | 8,422 50 |
| 1917 War Loan due 1937, 5% | | 181,925 00 | 1,154,825 00 | 3,353,520 00 | 1,154,825 00 | 3,380,970 00 | | 154,475 00 |
| 1917 Victory Loan due 1922, 5½% | | 21,735 65 | | | | 486 67 | | 21,248 98 |
| 1917 Victory Loan due 1927, 5½% | | 10,356 94 | | | | 1,088 94 | | 9,268 00 |
| 1917 Victory Loan due 1937, 5½% | | 67,598 06 | 5,884,391 65 | 7,112,099 74 | 5,884,391 65 | 7,087,272 27 | | 92,425 53 |
| 1918 Victory Loan due 1923, 5½% | | 18,586 62 | | | | 820 80 | | 17,765 82 |
| 1918 Victory Loan due 1933, 5½% | | 149,629 62 | 5,290,075 09 | 11,667,275 88 | 5,290,075 09 | 11,689,030 45 | | 127,875 05 |
| 1919 Victory Loan due 1924, 5½% | | 10,024 04 | | | | 771 34 | | 9,252 70 |
| 1919 Victory Loan due 1934, 5½% | | 326,583 87 | 7,300,810 00 | 12,995,634 82 | 7,300,810 00 | 13,031,427 95 | | 290,790 74 |
| 1922 Renewal Loan due 1927, 5¼% | | 1,726 80 | | | | 239 21 | | 1,487 59 |
| 1922 Renewal Loan due 1932, 5½% | | 29,752 68 | 917,542 25 | 2,092,205 60 | 917,542 25 | 2,098,027 59 | | 23,930 69 |
| 1923 Refunding Loan due 1928, 5% | | 1,222 50 | | | | 185 00 | | 1,037 50 |
| 1923 Refunding Loan due 1943, 5% | | 57,435 00 | 3,056,037 50 | 4,293,967 50 | 3,056,037 50 | 4,296,785 00 | | 54,617 50 |
| 1924 Refunding Loan due 1944, 4½% | | 14,287 50 | 1,082,767 50 | 1,167,232 50 | 1,082,767 50 | 1,163,425 50 | | 18,094 50 |
| 1925 Refunding Loan due 1940, 4½% | | 122,847 75 | 1,509,660 00 | 1,865,340 00 | 1,509,660 00 | 1,849,115 25 | | 139,072 50 |
| 1926 Refunding Loan due 1946, 4½% | | 51,880 50 | 644,287 50 | 1,380,712 50 | 644,287 50 | 1,381,088 25 | | 51,504 75 |
| 1930 Treasury Notes due 1932, 4% | | | | 1,600,000 00 | | 1,600,000 00 | | |
| 1931 Conversion Loan due 1956, 5% | | | 314,671 95 | 710,580 00 | 314,671 95 | 707,885 00 | | 2,695 00 |
| 1931 Conversion Loan due 1957, 5½% | | | 300,780 00 | 731,108 00 | 300,780 00 | 717,229 75 | | 13,878 25 |
| 1931 Conversion Loan due 1958, 5½% | | | 2,129,838 75 | 5,479,084 00 | 2,129,838 75 | 5,437,939 50 | | 41,144 50 |
| 1931 Conversion Loan due 1959, 5½% | | | 2,227,826 25 | 5,630,912 00 | 2,227,826 25 | 5,571,665 50 | | 59,246 50 |
| Temporary Loans, | | | | | | | | |
| Issued Sept. 29, 1931, 65 days at 4% | | | 10,684 93 | | 10,684 93 | | | |
| Issued Oct. 5, 1931, 59 days at 4% | | | 3,232 88 | | 3,232 88 | | | |
| Issued Oct. 14, 1931, 50 days at 4% | | | 2,739 73 | | 2,739 73 | | | |
| Treasury Bills, | | | | | | | | |
| Issued Oct. 30, 1931, 35 days at 4¼% | | | 122,260 21 | | 122,260 21 | | | |
| Issued Nov. 18, 1931, 9 days at 4½% | | | 2,552 05 | | 2,552 05 | | | |
| Dominion Stock A. 6% | | | 240 00 | | 240 00 | | | |
| Dominion Stock B. 3½% | | | 580,33 | | 580 33 | | | |
| Dominion Stock C. 3½% | | | 1,703 34 | | 1,703 34 | | | |
| Debenture Stock School Lands, 5% | | | 1,246,449 28 | | 1,246,449 28 | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1918 Victory Loan Special Account | | 189 75 | | | | 63 25 | | 126 50 |
| Unpaid Interest Adjustment Account | | 760 95 | | | | | | 760 95 |
| | | *2,068,940 73* | *33,282,381 19* | *60,358,845 04* | *33,282,381 19* | *61,286,874 72* | | *1,140,911 05* |
| *Payable in New York — Payables à New-York* | | | | | | | | |
| 1915 Loan due 1917, 5% | | 50 00 | | | | | | 50 00 |
| 1915 Loan due 1935, 5% | $ 150 00 | 1,000 00 | 6,750 00 | 36,950 00 | 6,525 00 | 37,700 00 | $ 375 00 | 250 00 |
| 1916 Loan due 1921, 5% | | 1,400 00 | | | | | | 1,400 00 |
| 1916 Loan due 1926, 5% | | 1,400 00 | | | | | | 1,400 00 |
| 1916 Loan due 1931, 5% | 50 00 | 52,150 00 | | | | 47,875 00 | 50 00 | 4,275 00 |
| 1917 Loan due 1919, 5% | | 1,200 00 | | | | | | 1,200 00 |
| 1919 Loan due 1921, 5½% | | 55 00 | | | | | | 55 00 |
| 1919 Loan due 1929, 5½% | 55 00 | 3,698 75 | | | | 759 00 | 55 00 | 2,939 75 |
| 1922 Loan due 1952, 5% | 75 00 | 24,850 00 | 827,075 00 | 4,172,925 00 | 414,575 00 | 4,168,650 00 | 412,575 00 | 29,125 00 |
| 1924 Loan due 1925, 4% | | 20 00 | | | | | | 20 00 |
| 1926 Loan due 1936, 4½% | | 23,737 50 | | 1,800,000 00 | | 1,797,772 50 | | 25,965 00 |
| 1930 Loan due 1960, 4% | 2,820 00 | 162,560 00 | 182,900 00 | 3,817,100 00 | 184,380 00 | 3,814,100 00 | 1,340 00 | 165,560 00 |
| Temporary Loan issued Sept. 24,1931, 91 days at 2¼% | | | 108,062 50 | | 108,062 50 | | | |
| Temporary Loan issued Dec. 24, 1931 at 5%, | | | | | | | | |
| Interest on $1,000,000 for 31 days | | | 4,305 55 | | 4,305 55 | | | |
| Interest on $1,000,000 for 56 days | | | 7,777 78 | | 7,777 78 | | | |
| Interest on $16,000,000 for 90 days | | | 200,000 00 | | 200,000 00 | | | |
| | *3,150 00* | *272,121 25* | *1,336,870 83* | *9,826,975 00* | *925,625 83* | *9,866,856 50* | *414,395 00* | *232,239 75* |
| *Payable in London — Payables à Londres* | | | | | | | | |
| 1884 Loan due 1909-34, 3½% | 198 22 | 119 23 | 808,764 56 | 12,587 64 | 808,714 02 | 12,579 12 | 248 76 | 127 75 |
| 1888 Loan due 1938 (C.P.R. Land Grant), 3½% | 231 69 | 5,867 99 | 329,509 82 | 197,450 40 | 329,587 97 | 200,414 21 | 153 54 | 2,904 18 |
| 1888, 1892 and 1894 Loans due 1938, 3% | 1,237 29 | 219 00 | 1,108,617 70 | 9,519 20 | 1,109,187 63 | 9,555 70 | 667 36 | 182 50 |
| Loan due 1930-50, 3½% | 2,674 67 | | 4,797,059 42 | | 4,797,676 22 | | 2,057 87 | |
| Loan due 1940-60, 4% | 16,604 87 | | 3,757,066 66 | | 3,755,764 80 | | 17,906 73 | |
| 1897 Loan due 1947, 2½% | 65 70 | | 122,204 62 | | 122,191 42 | | 78 90 | |
| 1915 Loan due 1920-25, 4½% | | 10 95 | | | | | | 10 95 |
| Unpaid Coupons (Old Loans) | | 33,622 37 | | | | | | 33,622 37 |
| Unpaid Interest Warrants (Old Loans) | 11,259 24 | | | | 34 07 | | 11,225 17 | |
| Unpaid Dividends 1894 Stock, 3% | 21 15 | | | | | | 21 15 | |
| | *32,292 83* | *39,839 54* | *10,923,222 78* | *219,557 24* | *10,923,156 13* | *222,549 03* | *32,359 48* | *36,847 75* |
| | 35,442 83 | 2,380,901 52 | 45,542,474 80 | 70,405,377 28 | 45,131,163 15 | 71,376,280 25 | 446,754 48 | 1,409,998 55 |

## Statement of Redeemed and Converted Securities Audited for the Year 1931-32

## État des valeurs rachetées ou converties vérifiées en 1931-32

| Loans<br>—<br>Emprunts | Matured and Unmatured Securities Outstanding April 1, 1931<br>—<br>Valeurs dues, échues ou à échoir au 1er avril 1931 | Net Value of Redeemed Securities Audited<br>—<br>Montant net des valeurs rachetées et vérifiées | Net Value of Converted Securities Audited<br>—<br>Montant net des valeurs converties et vérifiées | Matured and Unmatured Securities Outstanding March 31, 1932<br>—<br>Valeurs dues, échues ou à échoir au 31 mars 1932 |
|---|---|---|---|---|
| *Payable in Canada — Payables au Canada* | | | | |
| 1915 War Loan due 1925 | $ 26,700 00 | $ 13,900 00 | | $ 12,800 00 |
| 1916 War Loan due 1931 | 52,929,600 00 | 13,838,000 00 | $ 38,625,700 00 | 465,900 00 |
| 1917 War Loan due 1937 | 90,166,900 00 | | | 90,166,900 00 |
| 1917 Victory Loan due 1922 | 76,750 00 | 7,550 00 | | 69,200 00 |
| 1917 Victory Loan due 1927 | 73,900 00 | 30,700 00 | | 43,200 00 |
| 1917 Victory Loan due 1937 | 236,299,800 00 | | | 236,299,800 00 |
| 1918 Victory Loan due 1923 | 88,150 00 | 11,950 00 | | 76,200 00 |
| 1918 Victory Loan due 1933 | 446,659,950 00 | | 276,688,100 00 | 169,971,850 00 |
| 1919 Victory Loan due 1924 | 47,650 00 | 7,700 00 | | 39,950 00 |
| 1919 Victory Loan due 1934 | 511,910,650 00 | | 285,772,300 00 | 226,138,350 00 |
| 1922 Renewal Loan due 1927 | 25,550 00 | 6,900 00 | | 18,650 00 |
| 1922 Renewal Loan due 1932 | 73,323,150 00 | 1,350,000 00 | 37,523,200 00 | 34,449,950 00 |
| 1923 Refunding Loan due 1928 | 20,600 00 | 7,800 00 | | 12,800 00 |
| 1923 Refunding Loan due 1943 | 147,000,100 00 | | | 147,000,100 00 |
| 1924 Refunding Loan due 1944 | 50,000,000 00 | | | 50,000,000 00 |
| 1925 Refunding Loan due 1940 | 75,000,000 00 | | | 75,000,000 00 |
| 1926 Refunding Loan due 1946 | 45,000,000 00 | | | 45,000,000 00 |
| 1930 Treasury Notes due 1932 | 40,000,000 00 | | | 40,000,000 00 |
| 1931 Conversion Loan due 1956 | * 51,625,700 00 | 8,500,000 00 | | 43,125,700 00 |
| 1931 Conversion Loan due 1957 | * 37,523,200 00 | | | 37,523,200 00 |
| 1931 Conversion Loan due 1958 | * 276,688,100 00 | | | 276,688,100 00 |
| 1931 Conversion Loan due 1959 | * 285,772,300 00 | | | 285,772,300 00 |
| 1931 National Service Loan due 1936 | * 79,535,200 00 | | | 79,535,200 00 |
| 1931 National Service Loan due 1941 | * 141,663,000 00 | | | 141,663,000 00 |
| Temporary Loans, | | | | |
| Issued Sept. 29, 1931 due Sept. 29, 1932 | * 1,500,000 00 | 1,500,000 00 | | |
| Issued Oct. 5, 1931 due Sept. 29, 1932 | * 500,000 00 | 500,000 00 | | |
| Issued Oct. 14, 1931 due Sept. 29, 1932 | * 500,000 00 | 500,000 00 | | |
| Treasury Bills, | | | | |
| Issued Oct. 30, 1931 due Jan. 29, 1932 | * 30,000,000 00 | 30,000,000 00 | | |
| Issued Nov. 18, 1931 due Dec. 18, 1931 | * 2,300,000 00 | 2,300,000 00 | | |
| Dominion Stock 6% A | 4,000 00 | | | 4,000 00 |
| Dominion Stock 3½% B | 17,200 00 | 1,200 00 | | 16,000 00 |
| Dominion Stock 3½% C | 48,666 67 | | | 48,666 67 |

| | | | | |
|---|---|---|---|---|
| Debenture Stock 5% School Lands | | | | |
| Province of Alberta | 9,500,000 00 | | 9,500,000 00 | |
| Province of Manitoba | 5,905,000 00 | | 5,905,000 00 | |
| Province of Saskatchewan | 17,724,000 00 | | 17,724,000 00 | |
| Debenture Stock 5% School Lands | | | | |
| Province of Alberta | * 9,564,569 20 | | | 9,564,569 20 |
| Province of Manitoba | * 5,919,862 65 | | | 5,919,862 65 |
| Province of Saskatchewan | * 17,809,039 00 | | | 17,809,039 00 |
| Debenture Stock 5% 1919 | 2,000 00 | | | 2,000 00 |
| Debenture Stock 5½% 1921 | 200 00 | | | 200 00 |
| Dominion Savings Certificates | 11,625 00 | 1,160 00 | | 10,465 00 |
| War Savings Certificates | 13,745 00 | 635 00 | | 13,110 00 |
| War Savings and Thrift Stamps | 88,746 25 | 3,324 75 | | 85,421 50 |
| | *2,742,865,603 77* | *58,580,819 75* | *671,738,300 00* | *2,012,546,484 02* |
| *Payable in New York — Payables à New-York* | | | | |
| 1915 Loan due 1935 | 874,000 00 | | | 874,000 00 |
| 1916 Loan due 1926 | 1,000 00 | | | 1,000 00 |
| 1916 Loan due 1931 | 25,000,000 00 | 24,915,000 00 | | 85,000 00 |
| 1919 Loan due 1929 | 21,300 00 | 9,600 00 | | 11,700 00 |
| 1922 Loan due 1952 | 100,000,000 00 | | | 100,000,000 00 |
| 1926 Loan due 1936 | 40,000,000 00 | | | 40,000,000 00 |
| 1930 Loan due 1960 | 100,000,000 00 | | | 100,000,000 00 |
| Temporary Loans, | | | | |
| Issued Sept. 24, 1931 due Dec. 24, 1931 | * 19,000,000 00 | 1,000,000 00 | 18,000,000 00 | |
| Issued Dec. 24, 1931 due March 23, 1932 | * 18,000,000 00 | 3,000,000 00 | 15,000,000 00 | |
| Issued March 23, 1932 due June 21, 1932 | * 15,000,000 00 | | | 15,000,000 00 |
| | *317,896,300 00* | *28,924,600 00* | *33,000,000 00* | *255,971,700 00* |
| *Payable in London — Payables à Londres* | | | | |
| 1884 Loan due 1909-34 | 23,467,206 27 | | | 23,467,206 27 |
| 1888 Loan due 1938 (C.P.R. Land Grant) | 15,056,006 66 | | | 15,056,006 66 |
| 1888 Loan due 1938 | 8,071,230 16 | | | 8,071,230 16 |
| 1892 Loan due 1938 | 18,250,000 00 | | | 18,250,000 00 |
| 1894 Loan due 1938 | 10,950,000 00 | | | 10,950,000 00 |
| 1897 Loan due 1947 | 4,888,185 64 | | | 4,888,185 64 |
| Dominion Loan due 1930-50 | 137,058,841 00 | | | 137,058,841 00 |
| Dominion Loan due 1940-60 | 93,926,666 66 | | | 93,926,666 66 |
| Unpaid Debentures | 17,236 04 | | | 17,236 04 |
| | *311,685,372 43* | | | *311,685,372 43* |
| *Miscellaneous — Divers* | | | | |
| 1917 Victory Loan Suspense Account | 103,240 60 | 55 00 | | 103,185 60 |
| 1917 Victory Loan Canvassers' Suspense Account | 702 43 | | | 702 43 |
| 1918 Victory Loan Suspense Account | 62,888 00 | 40 00 | | 62,848 00 |
| 1918 Victory Loan Canvassers' Suspense Account | 526 82 | | | 526 82 |
| 1919 Victory Loan Suspense Account | 43,842 08 | 60 00 | | 43,782 08 |
| 1919 Victory Loan Canvassers' Suspense Account | 400 33 | | | 400 33 |
| Matured Bond and Interest Suspense Account | 19,167 35 | 163 75 | | a 19,506 35 |
| | *230,767 61* | *318 75* | | *230,951 61* |
| | 3,372,678,043 81 | 87,505,738 50 | 704,738,300 00 | 2,580,434,508 06 |

* New issues during year.
Nouvelles émissions pendant l'année.

*a* $502.75 transferred from Loan and Unpaid Coupon Accounts.
$502.75 viré des comptes des prêts et des coupons impayés.

**Statement of Converted, Transferred, Exchanged, Issued and Outstanding Securities Audited during 1931-32**

| Where Payable — Payables à | Period — Période | Bonds Outstanding at Commencement of Period — Obligations dues au commencement de la période | | Converted Sec — Valeurs conver |
|---|---|---|---|---|
| | | Fully Registered — Nominatives | Coupon — Coupons | Fully Registered — Nominatives |
| *In Canada* *Au Canada* | | | | |
| 1916-31 W.L. | April 1/31 to Sept. 30/31 | $ 14,741,000 00 | $ 38,188,600 00 | $11,013,000 00 |
| 1917-37 W. L. | Mar. 1/31 to Feb. 29/32 | 27,443,000 00 | 62,723,900 00 | ..... |
| 1917-37 V.L. | Dec. 1/30 to Nov. 30/31 | 105,235,750 00 | 131,064,050 00 | ..... |
| 1918-33 V.L. | Nov. 1/30 to Oct. 31/31 | 153,147,900 00 | 293,512,050 00 | 97,308,200 00 |
| 1919-34 V.L. | Nov. 1/30 to Oct. 31/31 | 193,398,000 00 | 318,512,650 00 | 98,936,500 00 |
| 1922-32 R.L. | Nov. 1/30 to Oct. 31/31 | 24,441,300 00 | 48,881,850 00 | 12,746,050 00 |
| 1923-43 R.L. | Oct. 15/30 to Oct. 14/31 | 61,326,000 00 | 85,674,100 00 | ..... |
| 1924-44 R.L. | Oct. 15/30 to Oct. 14/31 | 24,672,500 00 | 25,327,500 00 | ..... |
| 1925-40 R.L. | Mar. 1/31 to Feb. 29/32 | 35,207,500 00 | 39,792,500 00 | ..... |
| 1926-46 R.L. | Feb. 1/31 to Jan. 31/32 | 15,057,500 00 | 29,942,500 00 | ..... |
| 1930-32 T.N. | Dec. 1/30 to Nov. 30/31 | ..... | 40,000,000 00 | ..... |
| 1931-56 C.L. | April 1/31 to Sept. 30/31 | 10,159,500 00 | 28,466,200 00 | ..... |
| 1931-57 C.L. | May 1/31 to Oct. 31/31 | 13,260,000 00 | 24,263,200 00 | ..... |
| 1931-58 C.L. | May 1/31 to Oct. 31/31 | 94,612,500 00 | 182,075,600 00 | ..... |
| 1931-59 C.L. | May 1/31 to Oct. 31/31 | 97,774,000 00 | 187,998,300 00 | ..... |
| | | *870,476,450 00* | *1,536,423,000 00* | *220,003,750 00* |
| | *Less* bonds converted | 220,003,750 00 | 418,605,550 00 | |
| | | *650,472,700 00* | *1,117,817,450 00* | |
| *In New York* *À New-York* | | | | |
| 1915-35 N.Y.L. | Feb. 1/31 to Jan. 31/32 | 242,000 00 | 632,000 00 | |
| 1922-52 N.Y.L. | Nov. 1/30 to Oct. 31/31 | 16,076,000 00 | 83,924,000 00 | |
| 1926-36 N.Y.L. | Feb. 1/31 to Jan. 31/32 | ..... | 40,000,000 00 | |
| 1930-60 N.Y.L. | April 1/31 to Mar. 31/32 | 3,997,000 00 | 96,003,000 00 | |
| | | *20,315,000 00* | *220,559,000 00* | |
| *In London* *À Londres* | | | | |
| 1884-1909-34 D.L. | Dec. 1/30 to Nov. 30/31 | 23,102,692 81 | 364,513 46 | |
| 1888-1938 D.L. (C.P.R.) | Jan. 1/31 to Feb. 29/32 | 9,254,453 33 | 5,801,553 33 | |
| 1888-1938 D.L. | Jan. 1/31 to Dec. 31/32 | 7,744,676 72 | 326,553 44 | |
| 1892-1938 D.L. | Jan. 1/31 to Dec. 31/32 | 18,250,000 00 | ..... | |
| 1894-1938 D.L. | Jan. 1/31 to Dec. 31/32 | 10,950,000 00 | ..... | |
| 1897-1947 D.L. | April 1/31 to Mar. 31/32 | 4,888,185 64 | ..... | |
| D.L. due 1930-50 | Jan. 1/31 to Dec. 31/32 | 137,058,841 00 | ..... | |
| D.L. due 1940-60 | April 1/31 to Mar. 31/32 | 93,926,666 66 | ..... | |
| | | *305,175,516 16* | *6,492,620 23* | |
| | | 975,963,216 16 | 1,344,869,070 23 | |
| | | 2,320,832,286 39 | | |

**État des valeurs converties, transférées, échangées, émises et dues vérifiées en 1931-32**

| urities Audited — ties et vérifiées | Transferred and Exchanged Securities Audited — Valeurs transférées et échangées vérifiées | | Bonds Issued — Obligations émises | | Bonds Outstanding at End of Period — Obligations dues à la fin de la période | |
|---|---|---|---|---|---|---|
| Coupon — Coupons | Fully Registered — Nominatives | Coupon — Coupons | Fully Registered — Nominatives | Coupon — Coupons | Fully Registered — Nominatives | Coupon — Coupons |
| $27,612,700 00 | $ 624,000 00 | $ 132,200 00 | $ 33,000 00 | $ 723,200 00 | $ 3,137,600 00 | $ 11,166,900 00 |
| ..... | 10,835,000 00 | 1,900,600 00 | 3,126,000 00 | 9,609,600 00 | 19,734,000 00 | 70,432,900 00 |
| ..... | 15,868,100 00 | 13,165,900 00 | 16,610,050 00 | 12,423,950 00 | 105,977,700 00 | 130,322,100 00 |
| 179,379,900 00 | 25,886,050 00 | 9,218,350 00 | 14,323,250 00 | 20,781,150 00 | 44,276,900 00 | 125,694,950 00 |
| 186,835,800 00 | 26,962,500 00 | 11,411,750 00 | 13,925,500 00 | 24,448,750 00 | 81,424,500 00 | 144,713,850 00 |
| 24,777,150 00 | 3,529,450 00 | 1,553,950 00 | 1,607,900 00 | 3,475,500 00 | 9,773,700 00 | 26,026,250 00 |
| ..... | 4,150,500 00 | 2,642,300 00 | 3,622,000 00 | 3,170,800 00 | 60,797,500 00 | 86,202,600 00 |
| ..... | 2,239,000 00 | 1,544,900 00 | 1,582,000 00 | 2,201,900 00 | 24,015,500 00 | 25,984,500 00 |
| ..... | 4,616,000 00 | 2,056,400 00 | 2,267,500 00 | 4,404,900 00 | 32,859,000 00 | 42,141,000 00 |
| ..... | 1,988,500 00 | 1,487,300 00 | 1,369,500 00 | 2,106,300 00 | 14,438,500 00 | 30,561,500 00 |
| ..... | ..... | 5,170,000 00 | ..... | 5,170,000 00 | ..... | 40,000,000 00 |
| ..... | 26,000 00 | 69,500 00 | 69,000 00 | 26,500 00 | 10,202,500 00 | 28,423,200 00 |
| ..... | 54,500 00 | 127,000 00 | 162,500 00 | 19,000 00 | 13,368,000 00 | 24,155,200 00 |
| ..... | 1,106,000 00 | 683,000 00 | 1,153,000 00 | 636,000 00 | 94,659,500 00 | 182,028,600 00 |
| ..... | 503,000 00 | 1,672,500 00 | 1,743,500 00 | 432,000 00 | 99,014,500 00 | 186,757,800 00 |
| *418,605,550 00* | | | | | | |
| | *98,388,600 00* | *52,835,650 00* | *61,594,700 00* | *89,629,550 00* | *613,678,800 00* | *1,154,611,350 00* |
| | 217,000 00 | 39,000 00 | 39,000 00 | 217,000 00 | 64,000 00 | 810,000 00 |
| | 264,000 00 | 707,000 00 | 759,000 00 | 212,000 00 | 16,571,000 00 | 83,429,000 00 |
| | ..... | ..... | ..... | ..... | ..... | 40,000,000 00 |
| | 811,000 00 | 1,233,000 00 | 1,393,000 00 | 651,000 00 | 4,579,000 00 | 95,421,000 00 |
| | *1,292,000 00* | *1,979,000 00* | *2,191,000 00* | *1,080,000 00* | *21,214,000 00* | *219,660,000 00* |
| | ..... | 7,786 67 | 7,786 67 | ..... | 23,110,479 48 | 356,726 79 |
| | ..... | 161,573 33 | 161,573 33 | ..... | 9,416,026 66 | 5,639,980 00 |
| | ..... | 11,193 33 | 11,193 33 | ..... | 7,755,870 05 | 315,360 11 |
| | ..... | ..... | ..... | ..... | 18,250,000 00 | |
| | ..... | ..... | ..... | ..... | 10,950,000 00 | |
| | ..... | ..... | ..... | ..... | 4,888,185 64 | |
| | ..... | ..... | ..... | ..... | 137,058,841 00 | |
| | ..... | ..... | ..... | ..... | 93,926,666 66 | |
| | ..... | *180,553 33* | *180,553 33* | ..... | *305,356,069 49* | *6,312,066 90* |
| | 99,680,600 00 | 54,995,203 33 | 63,966,253 33 | 90,709,550 00 | 940,248,869 49 | 1,380,583,416 90 |
| | 154,675,803 33 | | 154,675,803 33 | | 2,320,832,286 39 | |

## Yukon Territory — Territoire du Yukon

COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURE OF THE FEDERAL DEPARTMENTS IN THE YUKON TERRITORY

ÉTAT COMPARATIF DES REVENUS ET DES DÉPENSES DES MINISTÈRES DANS LE TERRITOIRE DU YUKON

| Department — Ministère | 1929-1930 | | 1930-1931 | | 1931-1932 | |
|---|---|---|---|---|---|---|
| | Revenue — Revenus | Expenditure — Dépenses | Revenue — Revenus | Expenditure — Dépenses | Revenue — Revenus | Expenditure — Dépenses |
| Agriculture | | $ 180 00 | | $ 180 00 | | $ 195 00 |
| Finance | | 4,999 92 | | 4,999 92 | | 2,755 33 |
| Immigration and Colonization | | 200 00 | | 200 00 | | 250 00 |
| Indian Affairs | | 35,039 64 | | 54,026 14 | | 44,380 35 |
| Interior | $ 83,768 27 | 186,374 35 | $ 81,014 46 | 200,103 79 | $ 93,722 71 | 179,372 90 |
| Interior — Unemployment and Farm Relief | | | | | | 9,996 91 |
| Justice | 297 25 | 19,742 31 | 402 30 | 20,646 20 | 110 75 | 18,950 44 |
| Legislation | | 4,585 00 | | 5,470 00 | | 4,480 00 |
| Marine | 1,410 00 | | 1,005 00 | | 845 00 | |
| Fisheries | | | 440 00 | | 435 00 | |
| Mines | | 7,700 44 | | 6,768 37 | | 7,684 03 |
| National Defence | 9,596 27 | 19,964 18 | 9,568 73 | 19,790 25 | 6,624 90 | 19,334 37 |
| National Revenue | 157,216 34 | 33,888 11 | 116,507 89 | 33,139 30 | 78,755 84 | 29,395 03 |
| Post Office | 12,966 81 | 148,576 89 | 12,625 17 | 139,004 44 | 13,083 03 | 138,739 14 |
| Public Works | 11,416 45 | 61,795 00 | 9,563 15 | 59,699 15 | 8,997 78 | 56,504 34 |
| Royal Canadian Mounted Police | 384 28 | 122,859 56 | 422 24 | 120,044 24 | 2,266 54 | 117,422 12 |
| Trade and Commerce | 103 75 | 602 70 | 110 50 | 489 10 | 103 50 | 508 30 |
| Yukon Territory, unclaimed estates | 408 06 | | 84 70 | 445 93 | | 3,028 14 |
| | 277,567 48 | 646,508 10 | 231,744 14 | 665,006 83 | 204,945 05 | 632,996 40 |
| Excess of Expenditure over Revenue — Excédent des dépenses sur les revenus | 368,940 62 | | 433,262 69 | | 428,051 35 | |

## Yukon Territorial Government — Gouvernement du Territoire du Yukon

## Consolidated Revenue Fund — Fonds du Revenu consolidé

SUMMARY — SOMMAIRE

| | | |
|---|---|---|
| Debit Balance, April 1, 1931 | $ | 6,783 28 |
| *Deduct*—Excess of Revenue over Expenditure 1931-32 as below | | 2,907 29 |
| Debit Balance, March 31, 1932 | | 3,875 99 |

STATEMENT OF REVENUE AND EXPENDITURE — ÉTAT DES REVENUS ET DES DÉPENSES

REVENUE — REVENUS

| | | | |
|---|---|---|---|
| Grants from Dominion Government | | $ 120,500 00 | |
| Revenue collected under Ordinances | | | |
| Land taxes | $ 3,424 00 | | |
| Poll taxes | 5,285 00 | | |
| Sundry taxes and licenses | 28,999 41 | | |
| Miscellaneous revenue | 5,361 15 | | |
| | | 43,069 56 | |
| Profit from sales of liquor, transferred from liquor account | | 65,000 00 | |
| | | | 228,569 56 |

EXPENDITURE — DÉPENSES

| | | |
|---|---|---|
| Salaries | 6,960 00 | |
| Travel | 803 57 | |
| Yukon Council | 1,771 25 | |
| Schools | 45,857 78 | |
| Grants, Public Health, etc | 75,783 55 | |
| Wolf and Coyote Bounty— | | |
| Bounties paid | 23,180 83 | |
| Roads, Bridges and Public Works | 67,494 02 | |
| Miscellaneous | 3,871 27 | |
| | | 225,662 27 |
| Excess of Revenue over Expenditure — Excédent des revenus sur les dépenses | | 2,907 29 |

SUMMARY OF GRANTS AND EXPENDITURE — YUKON TERRITORIAL COUNCIL
SOMMAIRE DES CRÉDITS ET DES DÉPENSES—CONSEIL DU TERRITOIRE DU YUKON

| — | Grants — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés | Grant exceeded — Crédits dépassés |
|---|---|---|---|---|
| Salaries — Traitements | $ 6,900 00 | $ 6,900 00 | | |
| Travelling Expenses — Frais de voyages | 1,000 00 | 803 57 | $ 196 43 | |
| Yukon Council — Conseil du Yukon | | | | |
| Election of members | 2,200 00 | 370 00 | 1,830 00 | |
| Indemnity and travel | 1,460 00 | 1,401 25 | 58 75 | |
| | *3,660 00* | *1,771 25* | *1,888 75* | |
| Schools — Écoles | | | | |
| Dawson | 19,920 00 | 20,383 67 | | $ 463 67 |
| Keno | 955 00 | 919 50 | 35 50 | |
| Mayo | 3,120 00 | 2,963 83 | 156 17 | |
| St. Mary's | 3,300 00 | 3,300 00 | | |
| Whitehorse | 9,285 00 | 9,139 48 | 145 52 | |
| Assisted Schools | 5,500 00 | 5,038 25 | 461 75 | |
| Generally | 4,500 00 | 4,113 05 | 386 95 | |
| | *46,580 00* | *45,857 78* | *1,185 89* | *463 67* |
| Grants, Public Health, etc. — Allocations hygiène publique, etc. | | | | |
| Hospitals | 25,500 00 | 25,500 00 | | |
| Medical Health Officers | 1,500 00 | 1,500 00 | | |
| Sanitary Inspectors | 150 00 | 50 00 | 100 00 | |
| Public Health and care of indigents | 9,000 00 | 12,214 11 | | 3,214 11 |
| Libraries | 2,200 00 | 1,966 70 | 233 30 | |
| City of Dawson | 11,000 00 | 11,000 00 | | |
| Grants, Territorial Agents and towns | 18,405 00 | 17,713 67 | 691 33 | |
| Assay Office, Keno | 5,500 00 | 5,404 71 | 95 29 | |
| Aviation Fields | 500 00 | 434 36 | 65 64 | |
| | *78,755 00* | *75,783 55* | *1,185 56* | *3,214 11* |

**Yukon Territorial Government**–Con. — **Gouvernement du Territoire du Yukon**–Suite

SUMMARY OF GRANTS AND EXPENDITURE—YUKON TERRITORIAL COUNCIL—*Conc.*
SOMMAIRE DES CRÉDITS ET DES DÉPENSES—CONSEIL DU TERRITOIRE DU YUKON–*Fin*

| | Grants — Crédits | Expenditure — Dépenses | Grant not used — Crédits non employés | Grant exceeded — Crédits dépassés |
|---|---|---|---|---|
| Wolf and Coyote Bounty | $ 14,000 00 | $ 23,180 83 | ..... | $ 9,180 83 |
| Roads, Bridges and Public Works — Routes, ponts et travaux publics | | | | |
| Glacier, Summer and Winter | 5,500 00 | 4,919 86 | $ 580 14 | |
| Hunker-Dominion | 10,400 00 | 7,846 34 | 2,553 66 | |
| Klondike | 1,600 00 | 3,486 16 | ..... | 1,886 16 |
| Klondike—Crooked | 2,000 00 | 1,792 67 | 207 33 | |
| Mayo District | 20,800 00 | 20,861 40 | ..... | 61 40 |
| Whitehorse District | 4,000 00 | 4,017 09 | ..... | 17 09 |
| Winter Roads | 5,000 00 | 6,891 96 | ..... | 1,891 96 |
| Maintenance of Machinery | 8,000 00 | 6,369 88 | 1,630 12 | |
| Sundry Roads and General Expenses | 10,681 72 | 11,308 66 | ..... | 626 94 |
| | *67,981 72* | *67,494 02* | *4,971 25* | *4,483 55* |
| Miscellaneous — Divers | 4,040 00 | 3,871 27 | 168 73 | |
| | 217,916 72 | 225,662 27 | 9,596 61 | 17,342 16 |

COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURE
TABLEAU COMPARATJF DES REVENUS ET DES DÉPENSES

| | 1929–30 | 1930–31 | 1931–32 |
|---|---|---|---|
| REVENUE — REVENUS | | | |
| Land taxes | $ 3,555 75 | $ 3,719 05 | $ 3,424 00 |
| Poll taxes | 6,450 00 | 5,775 00 | 5,285 00 |
| Sundry taxes and licences | 36,048 77 | 31,930 54 | 28,999 41 |
| Miscellaneous revenue | 2,617 63 | 2,091 20 | 5,361 15 |
| Liquor Profits | 50,000 00 | 50,000 00 | 65,000 00 |
| Territorial Revenue | 98,672 15 | 93,515 79 | 108,069 56 |
| Dominion Government Grants | 153,000 00 | 160,500 00 | 120,500 00 |
| | 251,672 15 | 254,015 79 | 228,569 56 |
| EXPENDITURE — DÉPENSES | | | |
| Salaries | 6,900 00 | 6,900 00 | 6,900 00 |
| Travelling Expenses | 994 27 | 1,090 60 | 803 57 |
| Yukon Council | 1,377 25 | 1,378 50 | 1,771 25 |
| Schools | 45,078 28 | 46,758 63 | 45,857 78 |
| Grants, etc | 74,150 73 | 77,008 14 | 75,783 55 |
| Wolf and Coyote Bounty | | | |
| Bounties paid | 2,125 05 | 12,368 32 | 23,180 83 |
| Refunded to Receiver General | 32,874 95 | 22,631 68 | |
| Roads, etc | 88,739 51 | 90,241 01 | 67,494 02 |
| Miscellaneous | 3,764 63 | 4,032 97 | 3,871 27 |
| | 256,004 67 | 262,409 85 | 225,662 27 |
| Excess of Expenditure over Revenue<br>Excédent des dépenses sur les revenus | 4,332 52 | 8,394 06 | *2,907 29 |
| SUMMARY — SOMMAIRE | | | |
| Territorial Revenue | 98,672 15 | 93,515 79 | 108,069 56 |
| Expenditure | 256,004 67 | 262,409 85 | 225,662 27 |
| Excess of Expenditure over Revenue | 157,332 52 | 168,894 06 | 117,592 71 |
| Dominion Government Grants | 153,000 00 | 160,500 00 | 120,500 00 |
| Excess of Expenditure over Revenue<br>Excédent des dépenses sur les revenus | 4,332 52 | 8,394 06 | *2,907 29 |

* Excess of Revenue over Expenditure — Excédent des revenus sur les dépenses.

**Yukon Territorial Government**–Con. — **Gouvernement du Territoire du Yukon**–Suite

**Liquor Account — Compte des liqueurs**

BALANCE SHEET, MARCH 31, 1932 — BILAN AU 31 MARS 1932

ASSETS — ACTIF

| | | |
|---|---|---|
| Cash on hand and in transit | $ 2,353 25 | |
| Cash in bank | 7,161 83 | |
| | | $ 9,515 08 |
| Inventory value of Stock on hand | 86,541 58 | |
| *Less*—Duty payable on goods in bond | 13,304 23 | |
| | | 73,237 35 |
| Claim against White Pass and Yukon Ry | | 55 55 |
| | | 82,807 98 |

LIABILITIES — PASSIF

| | | |
|---|---|---|
| Surplus Account | | |
| Balance brought forward April 1, 1931 | 87,104 14 | |
| Profit as per Profit and Loss Account | 60,703 84 | |
| | 147,807 98 | |
| *Less*—Payments made to Territorial Treasurer | 65,000 00 | |
| | | 82,807 98 |

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED MARCH 31, 1932

COMPTE DES PROFITS ET PERTES POUR L'ANNÉE TERMINÉE LE 31 MARS 1932

| | | | |
|---|---|---|---|
| Liquor Sales | | | |
| Dawson (including $7.39 adjustment of claim) | | | 105,860 89 |
| Mayo | | | 20,084 29 |
| Whitehorse | | | 32,869 00 |
| Keno | | | 29,518 25 |
| | | | 188,332 43 |
| *Deduct*—Cost of Merchandise | | | |
| Inventory, April 1, 1931 | | 93,292 22 | |
| Purchases | | 34,877 33 | |
| Duty | | 39,492 78 | |
| Freight and Marine Insurance | | 14,611 96 | |
| Escort | | 162 56 | |
| | | 182,436 85 | |
| *Less*—Inventory, March 31, 1932 | | 73,237 35 | |
| | | | 109,199 50 |
| Gross Profit | | | 79,132 93 |
| *Deduct*— | | | |
| Selling Expenses | | | |
| Dawson | $ 6,112 51 | | |
| Mayo | 4,338 37 | | |
| Whitehorse | 3,751 45 | | |
| Keno | 4,137 05 | | |
| | | 18,339 38 | |
| Interest on overdraft | | 89 71 | |
| | | | 18,429 09 |
| Net Profit carried to Balance Sheet — Bénéfice net porté au bilan | | | 60,703 84 |

**Yukon Territorial Government**-Conc. — **Gouvernement du Territoire du Yukon**-Fin

**Liquor Account**-Conc. — **Compte des liqueurs**-Fin

CLASSIFICATION OF STORE EXPENSES FOR YEAR ENDED MARCH 31, 1932
CLASSIFICATION DES FRAIS DE MAGASIN POUR L'ANNÉE TERMINÉE LE 31 MARS 1932

| — | Salaries — Traitements | Rent — Loyer | Fuel, Light and Water — Chauffage, éclairage et eau | Insurance — Assurances | Storage and Cartage — Emmagasinage et charroi | Sundries — Divers | Total |
|---|---|---|---|---|---|---|---|
| Dawson | $ 3,000 00 | ..... | $ 689 15 | $ 549 50 | $ 126 45 | $ 1,747 41 | $ 6,112 51 |
| Mayo | 2,715 00 | $ 600 00 | 208 50 | 437 50 | 45 50 | 331 87 | 4,338 37 |
| Whitehorse | 2,400 00 | ..... | 430 10 | 340 83 | 101 00 | 479 52 | 3,751 45 |
| Keno | 2,413 33 | 900 00 | 136 25 | 525 00 | ..... | 162 47 | 4,137 05 |
| | 10,528 33 | 1,500 00 | 1,464 00 | 1,852 83 | 272 95 | 2,721 27 | 18,339 38 |

COMPARATIVE STATEMENT OF PROFIT AND LOSS ACCOUNT FOR LAST FIVE YEARS
ÉTAT COMPARATIF DES PROFITS ET PERTES DES CINQ DERNIÈRES ANNÉES

| — | 1927-28 | 1928-29 | 1929-30 | 1930-31 | 1931-32 |
|---|---|---|---|---|---|
| Net sales | $ 204,559 57 | $ 233,572 75 | $ 254,346 25 | $ 238,475 68 | $ 188,332 43 |
| Cost of goods sold | 128,473 85 | 139,107 22 | 144,711 73 | 139,659 10 | 109,199 50 |
| Gross Profits<br>Bénéfices bruts | 76,085 72 | 94,465 53 | 109,634 52 | 98,816 58 | 79,132 93 |
| Expenses | 27,242 53 | 26,676 46 | 21,845 53 | 20,470 25 | 18,429 09 |
| Net Profits<br>Bénéfices nets | 48,843 19 | 67,789 07 | 87,788 99 | 78,346 33 | 60,703 84 |

1931-1932

AUDITOR GENERAL'S REPORT

# TREASURY BOARD OVERRULING

# TREASURY BOARD CORRESPONDENCE

RAPPORT DE L'AUDITEUR GÉNÉRAL

# DÉCISION INFIRMÉE PAR LE CONSEIL DU TRÉSOR

# CORRESPONDANCE ÉCHANGÉE AVEC LE CONSEIL DU TRÉSOR



50399—17½

# TREASURY BOARD OVERRULING OF THE AUDITOR GENERAL'S DECISION

**Payment of a subsidy on cost of Cold Storage Plant at Trenton in which was included value of old building on which a subsidy had been paid to another Company, Agriculture Department**

AUDIT OFFICE, August 8th, 1932.

DEAR SIR,—Your Representative of the Treasury in the Department of Agriculture has sent me for pre-audit an application for the issue of a cheque for $2,939.46, being the balance of the first payment of a subsidy to the Trenton Cold Storage, Limited. This additional amount is based upon the value of the old building which was altered and added to in the construction of a new warehouse, its payment being approved by the Governor in Council on the 30th ult. (P.C. 1706.)

The Order in Council of June 24th, 1931 (P.C. 1473) provided for a subsidy based on a total cost not to exceed $155,000. As the value of the old building was included in the total cost the question was raised as to whether any subsidy had previously been paid by the Government in respect of this building and the legality of again including it for subsidy purposes. The particulars of the payment of the previous subsidy in respect of this building are set out in the memorandum submitted by the Department to the Deputy Minister of Justice, a copy of which is enclosed.

As the building had previously been erected as a cold storage warehouse and a subsidy paid in respect thereof the question was referred by the Agriculture Department to the Deputy Minister of Justice for an opinion as to whether it was within its rights in paying to another Company a further subsidy on that part of the old building which was not destroyed by fire. His reply was in the negative. In his opinion he further stated that "no subsidy may be paid in respect of this site upon the footing that the Governor in Council in 1908 exercised his discretion once and for all in respect of the undertaking including the site and no part of the undertaking as it then existed may now be taken into consideration."

In view of the ruling of the Deputy Minister of Justice I do not consider that the Order in Council of July 30th is sufficient authority for the payment of the amount claimed and for that reason I have not certified the application for payment.

Yours truly,

A. H. BROWN, *for A.G*

The Comptroller of the Treasury.

ORDER IN COUNCIL P.C. 1706, JULY 30, 1932

The Committee of the Privy Council have had before them a Report, dated 26th July, 1932, from the Minister of Agriculture, submitting that by Order in Council P.C. 1473, of June 24th, 1931, authority was granted to enter into a contract with the Trenton Cold Storage Limited, of Trenton, Ontario, for the payment of a subsidy, under the Cold Storage Act, on account of a public cold storage warehouse to be constructed by them at Trenton, Ontario; the total cost of the building to be $155,000.

The Minister states that the Auditor General has approved of the subsidy only on the basis of a total cost of $135,403.63, this not including the value of an old building which had been altered and added to in the construction of a new warehouse.

The Committee, therefore, on the recommendation of the Minister of Agriculture, advise that in accordance with the agreement entered into under the authority of the aforesaid P.C. 1473, of June 24th, 1931, authority be now granted for the payment of a subsidy under the Cold Storage Act on account of the old building, such subsidy not to exceed 30 per cent of the balance of the valuation or 30 per cent of $19,596.37.

E. J. LEMAIRE, *C.P.C.*

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JUSTICE DEPARTMENT, 22nd February, 1932.

DEAR SIR,—I have had under consideration three questions submitted by you on February 17th, with reference to the subsidy contract made with the Trenton Cold Storage Limited. I understand the facts to be that in 1908 a subsidy agreement was made with the Trenton and Atlantic Storages Limited. The amount of the subsidy was based on the cost of the building and equipment exclusive of the site which had been granted—presumably free—to the company. This subsidy was paid and the property after passing through several hands was acquired by the aforementioned Trenton Cold Storage Limited.

The first question is whether in determining the amount of the subsidy now proposed, any sum may be paid in respect of that part of the old plant which was not destroyed by fire and which was valued at $29,950. The answer is in the negative.

The second question, which is the third in Mr. Fraser's letter, is whether, generally speaking, the cost of the site may be regarded as part of the cost of construction for the purposes of the subsidy. I think it may, but it is to be borne in mind that since the subsidy is itself payable in cash, the cost of construction must be taken to include only cash payments made by the applicant.

The remaining question is whether the present owner may be paid any subsidy in respect of the site valued at $22,500. I presume that the company actually paid $22,500 in cash for the site. Because if this is not the case no question arises.

Even assuming this state of facts, however, I have reached the conclusion that no subsidy may be paid in respect of this site, upon the footing that the Governor in Council in 1908 exercised his discretion once and for all in respect of the undertaking, including the site, and no part of the undertaking as it then existed may now be taken into consideration.

Yours truly,

W. STEWART EDWARDS, D.M.

The Deputy Minister of Agriculture.

August 10th, 1932.

DEAR SIR,—This is to acknowledge your letter of the 8th August concerning the Trenton Cold Storage, Limited, case.

I am informed that you have brought your objections to the notice of the Department of Agriculture, and I assume that the next step, if they desire to seek an over-ruling of the opinion, is for the Department to make an application, under Section 35 of the Consolidated Revenue and Audit Act, to the Treasury Board.

Yours very truly,

WATSON SELLAR, *Comptroller of the Treasury.*

The Auditor General.

Treasury Board Minute, August 23, 1932.—The Board, under the provisions of Subsection 2 of Section 48 of The Consolidated Revenue and Audit Act, 1931, over-rule the objection of the Auditor General to payment of a subsidy on the full amount of $155,000 to the Trenton Cold Storage Limited of Trenton, Ont., and approve of payment of the subsidy as authorized by Order in Council of 30th July, 1932, P.C. 1706.

W. C. RONSON, *Acting Secy.*

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AUDIT OFFICE, October 20th, 1932.

DEAR SIR,—In my letter of the 7th ult. I acknowledged receipt of your Minute (T. 146870 B.) which over-ruled the objection I made to the payment of the full amount of a subsidy to the Trenton Cold Storage Company Limited and requested to be supplied with copies of the correspondence relative to the submission of this matter to the Board. As I have received no reply to that letter, the subject is again referred to for the following reasons:

The application which I declined to approve covered a subsidy of the value of an old building which the Justice Department had ruled could not be included for subsidy purposes. I wrote to the Comptroller of the Treasury that I could not approve of this application, received from his representative in the Agriculture Department, because I did not consider, in view of the Justice ruling, that the Order in Council of July 30th was sufficient authority for the payment. I assume the Department then appealed to the Treasury Board against my decision and upon that submission the Board decided that my objections should be over-ruled.

It does not appear to me that the requirements of Section 35 have been complied with in this case in that no report was asked for from me by the Treasury Board in respect of all the objections I might have to offer against this payment. It is true I submitted objections to the Comptroller of the Treasury which presumably were presented to the Treasury Board but I consider that where an appeal has been made against my decision to an authority empowered to over-rule me I should be afforded the opportunity of presenting direct to that authority all the reasons why approval of the application was refused by me. It is quite conceivable that in the great majority of cases I would prepare and submit to the Treasury Board a more comprehensive and fortified statement of my objections than would seem to be required in my correspondence with the Department or the Comptroller before I knew whether the case would be the subject of an appeal. In the interest of the proper protection of Government moneys I submit that it is advisable and intended that all the objections I may have to the payment in virtue of my position as an officer of Parliament should be presented to the Board before it over-rules my decision.

In confirmation of this contention I would refer you to the practice followed by the Treasury Board for the past fifty years when dealing with appeals against decisions of the Auditor General. The correspondence in connection with these over-rulings shows that no matter how fully the Auditor General stated his objection to the department concerned, the Board, before considering the appeal, requested him to furnish it with a statement of his objections and usually invited him to make any remarks he might desire to offer in connection with the case.

Although Section 35 of the present Act differs from the corresponding section of the previous one, I think that the wording "or if the Auditor General objects, then upon a report of the case being submitted, etc., etc.," implied that it was intended that I should have the right of stating my case as fully as possible and of submitting all the documents or other evidence upon which my objection was based. Unless I am afforded this opportunity I shall not be able to report all the facts to the House of Commons as I am required to do under Section 50(2) (*f*) of the Consolidated Revenue and Audit Act.

This being the first case under the Act of 1931 in which the Auditor General has been over-ruled I consider it advisable to offer some comments on the application of Section 35 to cases of a similar nature. This Section, in effect, replaces two sections in the former Act, viz: 42(*a*) and 43, with certain very important modifications however. Under Section 43 the Treasury Board could over-rule the objection of the Auditor General after being furnished with a statement of the case prepared by the Auditor General and the Deputy Minister of Finance. Under Section 42(*a*) he could not be over-ruled if his objection was on the ground that there was no Parliamentary authority and if the Minister of Justice in his written opinion supported that view. Section 35 recognizes the same possible objection as was embodied in 42(*a*), namely, "that there is no Parliamentary authority." This would imply that if there was not sufficient Parliamentary authority the payment could not be made. According to the written opinion of the Deputy Minister of Justice he did not consider there was such authority for the proposed payment, and had this case arisen prior to April 1st last the Treasury Board could not have over-ruled my objection and this payment could not have been made without a vote of Parliament. The decision of the Treasury Board in this case would imply that it considers a payment may be made upon its direction notwithstanding the contention of the Auditor General and the opinion of the Justice Department that there is not Parliamentary authority therefor. In over-ruling my objection supported as it was by the opinion of the Government's legal adviser and in ordering that payment be made, the Treasury Board has, in effect, exercised powers of appropriation which, in my opinion, are not conferred on the Treasury Board by the Act.

Yours truly,

GEO. GONTHIER, *A.G.*

The Acting Secretary, Treasury Board.

# DÉCISION DE L'AUDITEUR GÉNÉRAL INFIRMÉE PAR LE CONSEIL DU TRÉSOR

**Paiement d'une subvention pour la construction d'un entrepôt frigorifique Trenton, dans le coût duquel est comprise la valeur de l'ancien entrepôt sur lequel une subvention avait déjà été payée à une autre compagnie—Ministère de l'Agriculture**

BUREAU DE L'AUDITEUR GÉNÉRAL, 8 août 1932.

MONSIEUR,—Le représentant du Trésor au Ministère de l'Agriculture m'a transmis pour que j'en fasse la vérification préalable une demande de paiement de $2,939.46, solde d'un premier versement fait à titre de subvention à la "Trenton Cold Storage Limited". Ce paiement additionnel, autorisé par le Gouverneur en son Conseil le 30 du mois dernier (C.P. 1706), est calculé sur le montant de l'évaluation de l'ancien entrepôt qui, après avoir été réparé, fit partie de la nouvelle construction.

L'Arrêté en Conseil du 24 juin 1931 (C.P. 1473) prévoit que la subvention sera calculée sur le coût total qui ne saurait être supérieur à $155,000.00.

La valeur de l'ancien entrepôt étant comprise dans le coût total, le point en litige est de savoir si une subvention ayant été payée antérieurement par le Gouvernement sur cette construction on peut inclure sa valeur pour déterminer le montant de la nouvelle subvention. Les détails du paiement de la subvention précédente sont exposés dans le mémorandum transmis par le Ministère au Sous-ministre de la Justice. Je vous en envoie ci-joint une copie.

La subvention ayant été allouée et payée du fait que la construction était un entrepôt frigorifique, le Ministère de l'Agriculture demanda au Sous-ministre de la Justice si, à son avis, il pouvait payer à une autre compagnie une subvention additionnelle sur la partie de l'entrepôt qui n'avait pas été détruit par le feu. La réponse fut dans la négative. Le Sous-ministre ajoutait qu'à son avis "aucune subvention ne peut être payée relativement à ce terrain, pour la raison que, en 1908, le Gouverneur en son Conseil fit une fois pour toutes usage de ses pouvoirs au sujet de la construction, y compris le terrain et aucune partie de la construction telle qu'elle existait alors ne peut actuellement entrer en ligne de compte."

Par suite de l'opinion du Sous-ministre de la Justice, je ne pense pas que l'Arrêté en Conseil du 30 juillet soit une autorité suffisante pour le paiement du montant réclamé et tels sont les motifs pour lesquels je n'ai pas ordonnancé le paiement.

Votre dévoué,

Le Contrôleur du Trésor — A. H. BROWN, *pour l'Aud. Gén.*

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ARRÊTÉ EN CONSEIL, C.P. 1706, 30 JUILLET 1932

Le Conseil Privé a pris en considération un rapport du Ministre de l'Agriculture en date du 26 juillet 1932, d'après lequel, un Arrêté en Conseil du 24 juin 1931 (C.P. 1473), autorisait de conclure un contrat avec la *"Trenton Cold Storage Limited,"* de Trenton (Ontario), ledit contrat prévoyant, conformément aux dispositions de la loi sur les Entrepôts frigorifiques, le paiement d'une subvention sur la construction à Trenton, Ontario, d'un entrepôt frigorifique public dont le coût total devait être de $155,000.00.

Le Ministre déclare que l'Auditeur Général n'a approuvé le paiement de la subvention que calculée sur un coût total de $135,403.63, montant ne comprenant pas la valeur de l'ancien entrepôt qui, après avoir été réparé, fut compris dans le nouveau.

En conséquence, le Conseil, sur la recommendation du Ministre de l'Agriculture, décide que, conformément au contrat conclu, en vertu de l'Arrêté en Conseil ci-dessus mentionné (C.P. 1473, 24 juin 1931), le Ministre soit autorisé,

d'après les dispositions de la "loi sur les Entrepôts frigorifiques", de payer une subvention sur le vieil entrepôt, la dite subvention ne devant pas dépasser 30 p. 100 de la balance de l'évaluation ou 30 p. 100 de $19,596.37.

E. J. LEMAIRE,
*Greffier du Conseil Privé.*

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MINISTÈRE DE LA JUSTICE, 22 février 1932.

MONSIEUR,—J'ai pris en considération les trois points que vous me soumettiez, le 17 février au sujet de la subvention que, d'après le contrat avec la "Trenton Cold Storage Limited", vous devez payer à cette société. Tel que je comprends cette question, le contrat conclu en 1908, avec la "Trenton and Atlantic Storages Limited", prévoyait le paiement d'une subvention dont le montant était calculé d'après le coût de la construction et du matériel, à l'exclusion du terrain qui avait été concédé (probablement gratuitement) à la compagnie. La subvention fut payée et la propriété, après avoir changé plusieurs fois de mains, fut rachetée par la Trenton Cold Storage Limited, ci-dessus mentionnée.

Le premier point est de savoir si, en déterminant le montant de la subvention que l'on se propose maintenant de payer, la partie de l'ancien immeuble qui n'a pas été détruite lors de l'incendie et dont la valeur a été fixée à $29,950.00, peut entrer en compte. Je réponds dans la négative.

Le second point qui se trouve être le troisième dans la lettre de M. Fraser est de savoir si en règle générale, le coût du terrain peut être inclus dans le coût de la construction relativement à la subvention à payer. Je crois qu'il peut l'être, mais il ne faut pas perdre de vue que la subvention étant payable en espèces, on ne doit inclure dans le coût de la construction que les paiements en espèces faits par le demandeur.

Le dernier point est de s'assurer si le propriétaire actuel peut recevoir une subvention quelconque calculée d'après la valeur du terrain qui a été fixée à $22,500.00. Je présume que la compagnie a réellement payée $22,500.00 en espèces pour ce terrain. Si tel n'est pas le cas, la question ne se pose pas.

Mais en admettant même cet état de choses, je n'en arrive pas moins à la conclusion qu'aucune subvention ne peut être payée relativement au terrain, me basant sur le fait qu'en 1908, le Gouverneur en son Conseil fit une fois pour toutes usage de ses pouvoirs au sujet de la construction, y compris le terrain, et aucune partie de la construction comme elle existait alors ne peut entrer en ligne de compte.

Votre dévoué,

W. STUART EDWARDS,
*Sous-ministre de la Justice.*

Le Sous-ministre de l'Agriculture.

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CONSEIL DU TRÉSOR, 10 août 1932.

MONSIEUR,—J'accuse réception de votre lettre du 8 août dernier relative à la subvention payée à la "Trenton Cold Storage, Limited".

J'ai été prévenu que vous aviez fait connaître vos objections au Ministère de l'Agriculture et, s'il cherche à faire infirmer votre décision, il devra en faire la demande au Conseil du Trésor, conformément aux dispositions de l'article 35 de la loi du Revenu consolidé et de la Vérification.

Votre tout dévoué,

WALTER SELLAR,
*Contrôleur du Trésor.*

L'Auditeur Général.

MINUTE DU CONSEIL DU TRÉSOR, 23 août 1932.

Le Conseil du Trésor, en vertu des dispositions du paragraphe 2, article 48 de la loi du Revenu consolidé et de la Vérification, 1931, infirme les objections de l'Auditeur Général quant au paiement d'une subvention sur le montant total de $155,000 à la Trenton Cold Storage Limited de Trenton, Ontario, et approuve le paiement de la subvention tel qu'autorisé par l'Arrêté en Conseil du 30 juillet 1932 (C.P. 1706).

W. C. RONSON,
*Secrétaire intérimaire.*

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BUREAU DE L'AUDITEUR GÉNÉRAL, 20 octobre 1932.

MONSIEUR,—Le 7 du mois dernier, en vous accusant réception de la minute du Conseil du Trésor (T. 146870 B.), infirmant mes objections à ordonnancer le solde du versement fait à titre de subvention, à la "Trenton Cold Storage Company Limited", je demandai que l'on me délivrât ampliation du dossier transmis au Conseil du Trésor relativement à ce paiement. N'ayant pas encore reçu de réponse, je renouvelle ma demande pour les raisons suivantes:

Le paiement demandé par le représentant du Contrôleur du Trésor, que je refusai d'ordonnancer, concernant une subvention calculée sur le prix d'un vieux bâtiment qui, d'après une jurisprudence du Ministère de la Justice, ne pouvait pas entrer en ligne de compte. J'informai le Contrôleur que, par suite de cette jurisprudence, je ne pensais pas que l'Arrêté en Conseil du 30 juillet soit suffisant pour autoriser ce paiement. Je présume que le Ministère fit alors appel de ma décision au Conseil du Trésor qui l'infirma.

Dans le cas ci-dessus, je ne crois pas que l'on se soit conformé aux dispositions de l'article 35, le Conseil du Trésor ne m'ayant demandé aucun rapport sur les raisons que je pouvais avoir de m'objecter à ce paiement. Il est vrai de dire que je les fis connaître au Contrôleur du Trésor qui, sans doute, les communiqua au Conseil du Trésor, mais je n'en suis pas moins d'avis que quand il est fait appel d'une de mes décisions à une organisation ayant le pouvoir de les infirmer, je devrais pouvoir expliquer moi-même les raisons de mon refus. Il est tout à fait compréhensible que dans la majorité des cas, où l'on fait appel de ma décision, je soumettrais au Conseil du Trésor un rapport beaucoup plus détaillé et plus circonstancié que celui que j'adresse généralement au Département ou au Contrôleur du Trésor en m'objectant à une demande de paiement. Afin de sauvegarder plus sûrement les fonds publics, je crois qu'il serait opportun, si ce n'est même prévu, que toutes les objections que je pourrais élever contre un paiement soient présentées au Conseil du Trésor avant qu'il ne puisse infirmer ma décision.

Pour confirmer cette prétention, je vous rappellerai quelle a été, au cours des cinquante dernières années, la coutume suivie par le Conseil du Trésor quand il fut fait appel d'une décision de l'Auditeur Général. La correspondance échangée au sujet de ces infirmations révèle que, si détaillées qu'aient été les objections faites au Département, avant de prendre l'appel en considération, le Conseil demandait à l'Auditeur Général de lui soumettre ses objections et généralement, l'invitait à faire toutes les remarques qu'il jugerait utiles pour les appuyer.

Bien que l'article 35 de la loi actuelle diffère de l'article correspondant de l'ancienne loi, je pense que les termes: "ou si l'Auditeur Général s'y oppose, alors sur la production d'un rapport des faits, etc..." implique qu'il est entendu que j'ai le droit d'expliquer mon point de vue aussi complètement que possible

et de soumettre tous les documents ou autres preuves, sur lesquelles je basais mes objections. S'il n'en est pas ainsi, je ne suis pas en position de faire rapport à la Chambre des communes de tous les faits, comme j'y suis tenu par les dispositions de l'article 50 (2) (f) de la loi du Revenu consolidé et de la Vérification (21-22, Geo. V, Ch. 27).

Comme depuis la mise en vigueur de la loi de 1931, le cas ci-dessus est le premier où une décision de l'Auditeur Général ait été infirmée, je crois opportun de faire certaines remarques sur l'application des dispositions de l'article 35. Cet article, remplace deux articles, 42 (2) et 43 de l'ancienne loi, mais toutefois avec quelques modifications très importantes. D'après les dispositions de l'article 43, le Conseil du Trésor peut infirmer une décision de l'Auditeur Général, après qu'il lui aura été fourni "un rapport des faits préparé par l'Auditeur Général et le Sous-ministre des Finances". D'après les dispositions de l'article 42 (2), sa décision ne pouvait pas être infirmée s'il s'était objecté au paiement, du fait qu'il n'y avait aucune "autorisation parlementaire", et si par écrit, le Ministre de la Justice reconnaissait le bien fondé de son point de vue. L'article 35 dispose qu'il peut faire objection d'après le même principe que celui de l'article 42 (2), à savoir: "qu'il n'y a pas autorisation parlementaire". Ceci semblerait vouloir dire que si l'autorisation parlementaire n'est pas suffisante, le paiement ne peut pas être fait. D'après l'opinion écrite du Sous-ministre de la Justice, il n'y avait pas autorisation suffisante pour le paiement demandé et, ce cas se fut-il présenté antérieurement au 1er avril dernier, le Conseil du Trésor n'eut pu infirmer ma décision et l'autorisation du Parlement eut été nécessaire pour faire le paiement. La décision du Conseil du Trésor dans ce cas semblerait indiquer qu'il considère qu'un paiement peut être fait sur son ordre, nonobstant les objections de l'Auditeur Général et l'opinion du Ministre de la Justice qu'il n'y a pas d'autorisation parlementaire. En infirmant mes objections qui étaient approuvées par l'aviseur légal du Gouvernement et en ordonnant de faire le paiement, le Conseil du Trésor s'est, à mon avis, approprié un pouvoir qui ne lui a pas été conféré par la loi.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire intérimaire du Conseil du Trésor.

# TREASURY BOARD CORRESPONDENCE

## Treasury Board References not yet dealt with

AUDIT OFFICE, February 13, 1932.

DEAR SIR,—I desire to direct your attention to some of my references to the Treasury Board made at various times since 1924, the correspondence concerning which was published in my reports. So far as I am aware these references have not yet been dealt with by the Board and no action has been taken. They are as follows:—

Allowances for uniforms for Government Employees—Nov. 20, 1924, 1923-24 Report, page d—18.

Payment of Removal Expenses not approved by Treasury Board—Oct. 2, 1925, 1924-25 Report, page d—9.

Payments to Permanent Officials of House of Commons for extra services during the session in connection with Parliamentary Committees —April 22, 1927, May 11, 1927, 1926-27 Report, pages 197 and 199.

Lack of Uniformity in Removal Expense Charges—Mar. 27, 1930, 1929-30 Report, page 273.

Employment beyond age limit fixed by Superannuation Act—Oct. 15, 1930, 1929-30 Report, page 283.

Eligibility of Employees in Exempted Positions to become Contributors under the Superannuation Act—Dec. 17, 1930, 1930-31 Report, page 289.

On June 11, 1930, I called attention to a payment of $1,000 to County Court Judge L. St.G. Stubbs, made in contravention of Section 38 of the Judges' Act (see Report for 1929-30, Volume I, page 277). No direction was received from the Treasury Board as to what action should be taken in the matter, and the amount was not recovered from Judge Stubbs.

It would seem advisable that I should be informed of the intentions of the Board in regard to these matters in order to bring about uniformity as well as adequate control of the expenditure relative thereto.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

NOTE.—*No reply has been received from the Board.*

## Revenue Remittances to be made payable to Receiver General

AUDIT OFFICE, April 7, 1932.

DEAR SIR,—From investigations made by my officers in several departments it appears that revenue remittances are frequently made payable, and mailed, to departmental officials. These cheques or money orders are then endorsed by the officials and the proceeds deposited to the credit of the Receiver General. For several reasons and especially to prevent any possible loss of revenue it is advisable that such remittances should be made payable to the Receiver General direct. To accomplish this, it is suggested that instructions be issued to all departments that all forms of invoices, etc., bear the notation that remittances should be made payable to the Receiver General.

This question is of added importance at the present time due to the Canadian dollar being at a discount with respect to United States currency. Under existing conditions it would be quite possible for a departmental official who received a remittance in United States funds to cash the remittance, deposit the amount in Canadian funds called for by the remittance, and retain the premium for himself. If the remittances were drawn in favour of the Receiver General, all the proceeds of the remittance would be properly credited.

I desire to call the attention of the Treasury Board to this matter for such action as they may consider necessary.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

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TREASURY BOARD MINUTE, April 19, 1932.

The Board had under consideration a communication from the Auditor General, reporting that revenue remittances are frequently made payable to departmental officials, and that it is desirable that all instruments by which revenue is remitted should be made payable to the Receiver General.

The Board, concurring in the view of the Auditor General, direct that, as soon as arrangements can conveniently be made, every notice of an amount due the Government shall bear across its face the notation that the paying instrument should be made in favour of the Receiver General.

W. C. RONSON, *Acting Secy.*

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**Lagality of additional payment to Permanent Employee—House of Commons—Vote 396**

AUDIT OFFICE, April 9, 1932.

DEAR SIR,—Under Section 41 (2) of the Consolidated Revenue and Audit Act (R.S.C. 1927, Chap. 178), I hereby report to the Treasury Board, as being expenditures for which there was no legislative authority, two payments of $1,000 each, made during the fiscal year 1931-32 by the Clerk of the House of Commons to Mr. C. W. Boyce, Assistant Chief of English Journals.

Both payments were made from Vote 396 of the Appropriation Act, which reads " to provide for the preparation of the General Index to the Journals of the House of Commons—$2,000." Section 17 of the Civil Service Act provides that no payment in addition to his regular salary may be made to any permanent employee of the Civil Service unless the amount of such additional payment has been specifically provided by Parliament. Although the amount of $2,000 was provided by Parliament for the preparation of the Index, the wording of the vote did not indicate that the work was to be performed by Mr. Boyce, a permanent official of the Civil Service, and in the absence of such specific indication I am strongly of the opinion that the payments to Mr. Boyce were made without the necessary legislative authority.

In addition to reporting these payments as having been made without legislative authority, I have also, under Section 43 of the Act, to report that in my opinion the monies paid Mr. Boyce were not justly due him.

The preparation of the Index is so closely related to the duties of Mr. Boyce's position that it might be considered to form part of them, indeed it might reasonably be claimed that any work connected with the English Journals would automatically come within the scope of his duties or under his supervision and should be covered by the salary attached to his position. I cannot agree with the contention of the Clerk of the House that as the work was performed during the recess of Parliament the payments accordingly came under Section 62 of the Civil Service Act, as I cannot find that it has ever been established that officials of either House of Parliament who are in receipt of a regular salary paid on a monthly basis during the parliamentary recess as well as during the session, may enjoy the "privilege" of drawing, during the recess, additional pay for work that may be performed by them intimately connected with the regular duties of their office, and I am accordingly of opinion that Section 17 governs in this case and not Section 62.

I inclose herewith copies of the correspondence that passed between this office and the Clerk of the House with regard to the first payment of $1,000. The second payment of $1,000 was not made the subject of further correspondence. As you will see, this payment was made in February, subsequent to my letter objecting to the first payment.

During recent years I have made a number of submissions to the Treasury Board with the view of obtaining specific direction with regard to the extent to which officers of Parliament are governed by the provisions of the Civil Service Act. One of these cases was referred to the Department of Justice who agreed with my interpretation of the Act, whereupon the Treasury Board directed that the irregular payment be discontinued, which direction, however, was not complied with. May I submit that it is most desirable that a definite pronouncement be made by the Treasury Board, as to the extent to which Section 62 of the Civil Service Act exempts officers of either House from other restrictive provisions of that Act.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

NOTE.—*No reply has been received from Treasury Board.*

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OTTAWA OFFICE, January 21, 1932.

DEAR SIR,—An examination of your expenditure for 1931-32 shows that a cheque was issued by you for $1,000 in favour of Mr. C. W. Boyce, Assistant Chief of English Journals, for preparing a general index of the Journals of the House of Commons.

Although Vote 396 of the Appropriation Act for that year provides a sum of $2,000 for the preparation of this index, the vote does not state by whom the work is to be performed. Please furnish a copy of the authority under which Mr. Boyce was assigned for this work.

Section 17 of the Civil Service Act provides that no payment in addition to his regular salary may be made to any permanent employee unless the amount of such additional payment has been specifically provided by Parliament. Mr. Boyce is a permanent employee of the staff of the House of Commons on an annual salary and in the absence from the vote of specific authority for the payment being made to him, such payment was irregular. You will of course understand that unless it is established that proper authority exists for the payment of Mr. Boyce it will be necessary for me to raise the question of a refund of the sum paid him.

Yours truly,

GEO. GONTHIER, *A.G.*

The Clerk, House of Commons.

HOUSE OF COMMONS, January 22, 1932.

DEAR SIR,—In reply to your letter of the 21st instant, I beg to point out again that Section 17 of the Civil Service Act does not apply to the Officers of the House of Commons whose rights are settled by Section 62 of the same Act, which reads as follows:—

"62. Nothing in this Act shall be held to curtail the privileges enjoyed by the officers, clerks and employees of the Senate, House of Commons or Library of Parliament with respect to rank and precedence, attendance, office hours, or leave of absence, or *with respect to engaging in such employment during parliamentary recess as may entitle them to receive extra salary or remuneration.* 1918, c. 12, s. 35."

I recommended Mr. W. C. Boyce to the Hon. Mr. Speaker who approved of the appointment by the following telegram:—

"Referring your letter sixteenth instant. You are authorized to employ W. C. Boyce to prepare periodical journals as provided for by vote."

Section 62 and the provisions referred to in Section 61 are the only parts of the Civil Service Act which apply to the Staff of the House of Commons.

Yours very truly,

ARTHUR BEAUCHESNE, *Clerk.*

The Auditor General.

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AUDIT OFFICE, February 12, 1932.

DEAR SIR,—I am in receipt of your letter of the 22nd of January in reply to mine regarding the payment to Mr. Boyce of an amount additional to that authorized, under the Civil Service Act, for the Assistant Chief of English Journals.

The matter resolves itself into whether Section 17 of the Civil Service Act applies to all permanent full time employees of the House of Commons who are in receipt of annual salaries, or whether as you claim they are exempted from the application of this section by Section 61. If Section 17 does apply the approval of the Speaker would not, in my opinion, be sufficient authority for the payment of a salary that the Statute says may not be made without the special authority of Parliament. The points raised in your letter do not in my opinion remove the difficulty and since we have on previous occasions also, differed as to the interpretation of Sections 61 and 62 as affecting payments somewhat similar to the one under discussion, it seems advisable that I should make a reference of this case to the Treasury Board for a decision in the matter and as a guidance for future cases.

Before doing so I would like to be informed if the special work performed by Mr. Boyce, namely, the "preparation of the General Index to the Journals of the House of Commons" was not closely related to if not part of his duties as Assistant Chief of English Journals, as the description of the work for which extra payment was made would indicate that it came within his duties or under his supervision and therefore should be covered by the salary attached to his position.

Yours truly,

GEO. GONTHIER, *A.G.*

The Clerk, House of Commons.

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HOUSE OF COMMONS, March 9, 1932.

DEAR SIR,—Referring to your letter with reference to payment to Mr. Boyce of the amount voted for preparing the General Index of the Journals of the House of Commons, I beg to reply in the negative to the last paragraph of your letter of February 12, 1932. I consider that if it is any part of the duties of the Assistant Chief of English Journals to prepare a General Index to the Journals of the House extending over a period of fifteen years, then the same rule should have been applied in the case of Messrs. Troop and Ollivier, Joint Law Clerks, who were paid $3,000 each in connection with the revision of the Statutes.

Yours very truly,

ARTHUR BEAUCHESNE, *Clerk.*

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The Auditor General.

## Temporary Employees paid higher rates than authorized by Civil Service Classification—House of Commons—Votes 104 and 396

AUDIT OFFICE, June 24, 1932.

SIR,—Paylists covering the salaries of the permanent and temporary employees of the House of Commons are submitted to me for post audit. In the case of the permanent employees no special difficulties present themselves since, under Section 61 of the Civil Service Act, they are subject to the provisions of that Act as regards appointment, transfer, promotion, salaries, salary increases, classification, etc. Thus the necessary information as regards the classification of each permanent employee and the salary payable to him can be obtained from the certificates supplied by the Civil Service Commission.

The examination of the paylists covering the salaries of temporary employees present a number of difficulties, however. Section 61 of the Civil Service Act applies to the permanent employees only of both House of Parliament and of the Library of Parliament and has no relation to temporary employees. Hence no certificates are issued by the Civil Service Commission for their employment, classification or rates of pay. The only statutory authority I have been able to discover covering the appointment and salaries of such temporary employees is that contained in the Standing Orders of the House of Commons. Section 85 of these Orders provides that "The Clerk shall employ at the outset of a session, with the approbation of Mr. Speaker, such extra writers as may be necessary; engaging others as the public business may require." Section 91 provides for their remuneration as follows: "Before filling any vacancy in the service of the House by Mr. Speaker, inquiry shall be made touching the necessity for the continuance of such office; and the amount of salary to be attached to the same shall be fixed by Mr. Speaker, subject to the approval of the Board of Internal Economy and of the House." These two sections appear to indicate that the Clerk and the Speaker may appoint the temporary employees but that their remuneration shall be fixed by the Speaker, subject to the approval of the Board and the House.

Mr. Beauchesne claims that Order 91 is now practically obsolete because it has always been looked upon as applying to the salaries of their permanent employees, and that their remuneration is now fixed by the Civil Service Commission. The Order is embodied in the "Standing Orders of the House of Commons" as printed in 1927, nineteen years after the Civil Service Act was passed, from which it may be assumed that it was then considered to be still applicable to some of the employees of the House. If it does not apply to the permanents it must apply to the other class, namely, the temporaries.

From the correspondence it will be seen that in the case of J. Casgrain, Parliamentary Reporter, whose case was selected as an example of my difficulty in auditing the paylists for the temporary employees, payment was made to him at a rate of one hundred per cent greater than the minimum and over fifty per cent greater than the maximum established by the Civil Service Commission classification for the class of duties performed. The Commission's classification and rates of remuneration have the approval of Parliament under Section 10 of the Civil Service Act and while that classification is made to apply directly only to the permanent employees it seems anomalous that temporary employees engaged on the same duties as the permanents may receive one hundred per cent more. Mr. Beauchesne claimed that the Speaker may fix the salary on his recommendation but no statutory authority was indicated to establish that claim. Unless there is such statutory authority the rate paid Mr. Casgrain has not been properly authorized.

Having regard to Mr. Beauchesne's statement that the remuneration paid to temporary employees is fixed by Mr. Speaker on his recommendation, to the fact that no statutory authority has been indicated which gives them that power, and to the fact that Mr. Casgrain has been paid remuneration in excess of the rate fixed under the authority of Parliament for the class of duties performed by him, I consider it my duty under Section 41 (2) of the Consolidated Revenue and Audit Act (Chapter 178, R.S.C. 1927) to report through you to the Treasury Board that money was expended by the Accountant of the House of Commons in 1931-32 beyond the amount for which there was proper legislative authority.

Copies of the correspondence with the Clerk of the House on this subject are enclosed. I might also add that Mr. Casgrain was employed during the recent session at the same rate of pay as that to which objection was raised.

While this submission is made in regard to only one temporary employee, the same situation as respects classification and rate of remuneration applies to practically all the other temporary employees of the House. As may be seen from copies, submitted herewith, of some of the paylists covering these salaries, sufficient information is not supplied to enable me to verify that the employees are paid the proper remuneration for the services performed. The paylists do not indicate the class of position occupied in each case nor am I furnished with any instrument showing that the rate of pay has been properly authorized. No proper audit can be made of them because my examination is limited to checking the mathematical calculations. It is recommended therefore that some direction be issued in respect of the proper authority for the rates of pay for temporary employees, at least for those that are in excess of the rates for corresponding classes of permanents, that copies of the instruments of appointment be furnished me, and that the paylists be prepared to show the position occupied by each employee.

I am, sir, your obedient servant,

GEO. GONTHIER, A.G.

The Minister of Finance.

*Copies of correspondence, pages 275, 276, 277.*

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TREASURY BOARD, September 29, 1932.

DEAR SIR,—Referring to your submission, of June 24 last, concerning temporary employees of the House of Commons, I enclose, for your information, copy of an opinion from the Deputy Minister of Justice, and of a letter to the Clerk of the House of Commons.

Yours very truly,

W. C. RONSON, *Acting Secy.*

The Auditor General.

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DEPT. OF JUSTICE, September 10, 1932.

DEAR SIR,—1. I beg to refer to your letter of the 25th ultimo, and the accompanying file of correspondence, relative to the appointment and remuneration of temporary employees of the House of Commons.

It appears from this correspondence that the Auditor General contends that the Clerk and Mr. Speaker may appoint temporary employees, but their remuneration must be fixed by Mr. Speaker, subject to the approval of the Board of Internal Economy and the House; whereas the Clerk of the House maintains that Mr. Speaker may fix the remuneration on his recommendation. The Board desires to be advised which of these claims is, in my opinion, correct.

2. I am of opinion that the power to fix the remuneration of persons temporarily employed for the service of the House by the Clerk or by the Sergeant-at-Arms, with the approval of Mr. Speaker, under the authority of S.O. 85 and S.O. 87 (4) of the Standing Orders and Rules of the House of Commons, is to be implied (in the absence of any applicable special provision on the subject) as a necessary incident of the exercise of the power of employment so conferred; and the remuneration of such employees may be fixed by the same method as their employment may be authorized, subject, of course, to the moneys required for the payment of such remuneration being voted by Parliament.

3. Standing Order 91, to which the Auditor General refers, is, in my opinion, applicable only to permanent positions on the Staff of the House, and the latter part of it, relating to the fixing of the salaries to be attached to such positions, must be considered to be nugatory in view of the provisions of s. 61 of the Civil Service Act.

Yours truly,

W. STUART EDWARDS, *D.M.*

The Acting Secretary, Treasury Board.

TREASURY BOARD, September 29, 1932.

DEAR SIR,—The Treasury Board has had under consideration a submission from the Auditor General, concerning audit of paylists of temporary employees.

The Board concurs in the Auditor's view that submission to him of copies of instruments of appointment of temporary employees, and paylists, prepared so as to show the position occupied by each employee, would facilitate a proper audit. I am directed, accordingly, to ask that the procedure suggested by the Auditor General be followed.

Yours very truly,

W. C. RONSON, *Acting Secy.*

The Clerk of the House of Commons.

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*Correspondence submitted with letter of the 24th of June, 1932, to the Minister of Finance.*

AUDIT OFFICE, March 23, 1932.

DEAR SIR,—Included in the vouchers supporting expenditure made from Vote 104, "Publishing Debates," is a paylist for the period April 16-30, 1931, which summarized, is as follows:—

| | | | | |
|---|---|---|---|---|
| Debates Amanuenses— | | | | |
| 1 (Jos. Casgrain) | 15 d. | at $15.00 | $ | 225 00 |
| 14 | 15 d. each | at $ 6.50 | | 1,365 00 |
| 1 | 15 d. | at $ 6.00 | | 90 00 |
| 1 | 15 d. | at $ 3.50 | | 52 50 |
| | | | $ | 1,732 50 |

Up to April 15 last, Mr. Casgrain's salary rate was $10 per diem. Will you please supply me with a copy of the instrument authorizing the increase to $15.

Yours truly,

A. H. BROWN, *for A.G.*

The Clerk, House of Commons.

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HOUSE OF COMMONS, March 26, 1932.

DEAR SIR,—In reply to your letter of the 23rd instant, I beg to say that Mr. Casgrain's salary was increased on my recommendation approved by His Honour the Speaker of the House of Commons. There was no written instrument. We followed our usual course. The salaries of our temporary employees such as stenographers, typists, reporters, messengers, pages and servants are fixed by the Speaker who appoints those employees under Standing Orders 85 and 87 of the House of Commons.

Yours truly,

ARTHUR BEAUCHESNE, *Clerk.*

The Auditor General.

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AUDIT OFFICE, May 2, 1932.

DEAR SIR,—I am in receipt of your letter of March 26th ult. in reply to mine of March 23 in reference to the salary paid by you to Jos. Casgrain as Debates Amanuensis.

You state that the salaries of your temporary employees are fixed by the Speaker who appoints them under Standing Orders 85 and 87 of the House of Commons. Would you please furnish me with a copy of each of these Orders. Also please state if the report of the Standing Committee embodying these Minutes was approved by the House of Commons and on what date.

Yours truly,

GEO. GONTHIER, *A.G.*

The Clerk, House of Commons.

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HOUSE OF COMMONS, May 3, 1932.

DEAR SIR,—In reply to your letter of the 2nd instant, I beg to quote Standing Order 85 and Section 4 of 87 of the House of Commons, as follows:—

"85. The Clerk shall employ at the outset of a session, with the approbation of Mr. Speaker, such extra writers as may be necessary; engaging others as the public business may require."

"87. (4) The Sergeant-at-Arms shall employ at the outset of a session, with the approbation of Mr. Speaker, such constables, messengers, pages and labourers as may be necessary, engaging others as the service of the House may require."

I may add that Standing Order 91 has always been looked upon as applying to the salaries of permanent employees, and it is now practically obsolete because the remuneration of these persons is fixed by the Civil Service Commission.

Yours truly,

ARTHUR BEAUCHESNE, *Clerk.*

The Auditor General.

50399—18½

AUDIT OFFICE, May 17, 1932.

DEAR SIR,—I am in receipt of your reply of the 3rd inst. to my request for information in respect of the Standing Orders relative to temporary employees.

These Orders grant authority for the appointment of temporary employees but I do not find that they give any direction as to the determination of the salary to be paid for each class of employee. The objection raised in Mr. Casgrain's case was not to his employment but to the increase in his remuneration. On a reference to the classification of the Civil Service Commission it is found that the remuneration established therein for a parliamentary amanuensis is $5 per day. If that is the classification of Mr. Casgrain's duties would you please state the statutory authority under which he was appointed at $10 per day and subsequently increased to $15.

According to your Debates Amanuenses paylists for April, 1931, the rates of pay for the employees were: 1 at $15; 14 at $6.50; 1 at $6, and 1 at $3.50. The paylists for April, 1932, show 1 at $15; 15 at $6.50; 1 at $5; 1 at $3.50, and 3 at $3, less the ten per cent deduction in all cases. In what capacity were these different clerks employed and are the rates those authorized in the Civil Service Commission's classification for the different classes of positions? If not, what is the authority for the different rates paid?

Yours truly,

A. H. BROWN, *for A.G.*

The Clerk, House of Commons.

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HOUSE OF COMMONS, May 19, 1932.

SIR,—With reference to your letter of the 17th instant, I wish to point out that Mr. J. Casgrain is not and has never been a debates amanuensis. He is a debates reporter, attends the sittings of the House, takes down speeches delivered in French and dictates his report to an amanuensis. The same rule is applied to him as to the many temporary debates reporters employed every session. The Civil Service Commission has never had anything to do with those or any other temporary employees of the House.

Yours very truly,

ARTHUR BEAUCHESNE, *Clerk.*

The Auditor General.

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AUDIT OFFICE, May 27, 1932.

DEAR SIR,—I am in receipt of yours of the 19th inst. in further reference to the salary of Mr. Casgrain and other temporary employees on the staff of the House of Commons.

No objection has been raised by me to the power of appointment of your temporary employees. It is quite clear that the Civil Service Commission has no jurisdiction over their selection and assignment but what is not so clear is under what authority did you establish the rates of pay shown on your temporary employees paylists. In my previous letters I asked to be informed of that authority but your replies have not furnished the information. The Standing Orders to which you referred granted authority for the employment of temporary help but not for their remuneration.

The case of Mr. Casgrain, about whom this correspondence originated, illustrates my difficulty in respect of the remuneration of these employees. You state that he is not a debates amanuensis but a reporter. According to the classification of the Civil Service, which was adopted by Parliament, the minimum salary for a parliamentary reporter is $210 per month and the maximum payable to a reporter with seven years' service is $290 per month or less than $10 per day. You increased Mr. Casgrain's salary from $10 to $15, which is over 50 per cent greater than the remuneration of your permanent reporters. In view of the fact that Parliament approved of salary rates for certain classes of employment, it is assumed that it intended these rates should be applied to its own employees as well as to the rest of the Service, unless under other statutory authority, provision is made for the granting of different rates. Under what other statutory authority was Mr. Casgrain's salary as a temporary employee increased to $15 per day?

It is also pointed out that your paylist covering the services of temporary employees do not indicate the capacity in which each of the persons named was employed. As these paylists are submitted to me for audit in accordance with the provisions of the Consolidated Revenue and Audit Act, it is essential for such audit that I am supplied with the necessary information to establish the classes of positions in which they are employed as well as the authority for their employment and their rates of pay. Unless I am supplied with information as to the class of position to which each employee is assigned, I am not in a position to verify that the remuneration paid is the rate authorized by Parliament for the particular duties performed in each case. In future please have your paylists prepared to show the class of position occupied by each temporary employee.

Yours truly,

GEO. GONTHIER, *A.G.*

The Clerk, House of Commons.

HOUSE OF COMMONS, May 31, 1932.

SIR,—In reply to your letter of the 27th instant, I desire to point out that the Civil Service Commission has never decided and has no right to decide that our temporary employees are to be remunerated on the same basis as the permanent ones. Your assumption that it is intended that the Civil Service Commission rates shall apply to our temporary employees as well as to the rest of the service is not justified by facts nor circumstances. There is no statute or regulation empowering the Commission to deal with those employees. The remuneration of our temporary staff must be left to ourselves, as it always has been ever since the existence of the House of Commons. This is necessary in order to ensure continuous attendance. In every case, the remuneration is fixed by Mr. Speaker on the Clerk's recommendation.

We appoint temporary reporters every session and we pay them whatever remuneration Mr. Speaker deems adequate to induce official court reporters to come to Ottawa to do that kind of work. Our sessional work could not be done if we were hampered by the provisions and regulations of the Civil Service Act which has been passed more particularly for the management of Government departments.

As to the last paragraph of your letter, I beg to point out that Parliament has never fixed the rate of compensation to be paid our temporary employees. During the session just prorogued, we appointed 9 temporary debates and committee reporters who were paid as follows:—

R. Brydie, $10 per day and 30 cents per folio, total $2,523.70; J. Hanley, $10 per day and 30 cents per folio, total $597.65; W. Perry, $10 per day and 30 cents per folio, total $496.25; G. H. Playle, $10 per day and 30 cents per folio, total $596; R. Whitman, $10 per day and 30 cents per folio, total $98.70; T. Bengough, $10 per day and 30 cents per folio, total $34.70.

It would be *ridiculous* to put an application through Parliament every time we have to employ additional men when the House is in session.

Yours truly,

The Auditor General. ARTHUR BEAUCHESNE, *Clerk*.

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## Payment of more than one full time Salary for same period—House of Commons—Votes 104 and 396

AUDIT OFFICE, November 2, 1931.

DEAR SIR,—I enclose copies of correspondence with the Clerk of the House of Commons in respect of the employment of Miss M. Pouliot (*see page 279*).

As pointed out in my letter of June 30 she was paid two full-time salaries for services rendered in two separate positions, each of which called for full-time service. During part of this same period she was also employed and paid as debates amanuensis at the regular salary paid an amanuensis.

While Dr. Beauchesne is correct in stating that the provisions of the Civil Service Act do not apply to the temporary employees of the House of Commons, that fact does not establish the propriety of their being paid on a different basis from that on which other full-time employees are paid. In the payment of salaries it must be regarded as an axiomatic principle that a clerk who is employed full time in any one position cannot at the same time be employed in one or more other positions and, in consequence, should not be paid more than one salary for that period. Provision for exceptions to this general principle is made in the Civil Service Act, but such exceptions are limited to cases in which the one salary does not fully compensate the employee for his whole time. In Miss Pouliot's case each salary was the authorized compensation for full-time service and accordingly this special statutory provision is not applicable in her case.

Even admitting that the conditions of employment in the Houses of Parliament may be, in some cases, of a special nature, the only course that seems open for me in dealing with these payments, which I consider to be irregular in that they are contrary to the spirit, if not the letter, of the Civil Service Act and the Civil Service Classification, is to report them to the Treasury Board under Section 41 (2) of the Consolidated Revenue and Audit Act, as is done with similar payments by any department of the Service.

I am your obedient servant,

The Minister of Finance. GEO. GONTHIER, *A.G.*

THE TREASURY BOARD, June 18, 1932.

DEAR SIR,—In reference to your letter of November 2 last, concerning payments to Miss M. Pouliot, I enclose copy of a letter sent to the Clerk of the House of Commons, on February 3 last, which explains the Board's decision in regard thereto.

Yours truly

W. C. RONSON, *Acting Secy.*

The Auditor General.

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THE TREASURY BOARD, February 3, 1932.

DEAR SIR,—The Treasury Board has had under consideration a submission from the Auditor General concerning payments, in addition to her regular salary as a Member's Stenographer, to Miss M. Pouliot, which total $148.

The Auditor General admits that the provisions of the Civil Service Act do not apply to the temporary employees of the House of Commons, but submits that this fact does not establish the propriety of their being paid on a different basis from that on which other full-time employees are paid.

The Treasury Board, concurring in this view, directed me to ask that arrangements be made whereby the amount in question is refunded from Miss Pouliot's current salary. It is not intended, of course, that her whole salary shall be used for this purpose, but rather that a reasonable proportion be refunded each month until the whole amount has been discharged.

When this arrangement has been made, will you kindly let me have the details for the information of the Board.

Yours truly,

W. C. RONSON, *Acting Secy.*

The Clerk, House of Commons.

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TREASURY BOARD, September 27, 1932.

DEAR SIR,—I enclose, for your information, copy of a letter forwarded today to the Clerk of the House of Commons, concerning payments to Miss M. Pouliot.

Yours very truly,

W. C. RONSON, *Acting Secy.*

The Auditor General.

TREASURY BOARD, September 26, 1932.

DEAR SIR,—I beg to acknowledge your letter of the 11th ultimo, concerning payments to Miss M. Pouliot, to which the Auditor General took exception on the ground that they were contrary to the spirit, if not the letter of the Civil Service Act.

You will recall that, on the 3rd February last, the Board directed that arrangements be made for the refund of these payments from Miss Pouliot's current salary.

After consideration of subsequent submissions, the Board directed that the original decision be confirmed, a refund being obtained from any amounts which may be payable to Miss Pouliot.

Yours very truly,

W. C. RONSON, *Acting Secy.*

The Clerk, House of Commons.

*Correspondence submitted with letter of the 2nd of November, 1931, to the Minister of Finance.*

AUDIT OFFICE, June 30, 1931.

DEAR SIR,—In the examination of the expenditure during 1930-31 on account of the services of the House of Commons, I find that Miss M. Pouliot, who was continuously employed as a Member's stenographer from March 17 to May 31, 1930, at a salary of $5 per diem, was also paid the following amounts during the month of May:—

| | |
|---|---|
| Services as debates amanuensis, 12 d. to May 30, at $4..... | $ 48 00 |
| Extra clerical services in connection with Committee on Pensions and Returned Soldiers' Problems, from March 17..... | 100 00 |
| | $148 00 |

The exact dates of Miss Pouliot's services for the Committee on Pensions are not stated but in respect of the other two payments it is apparent that during a certain period she was paid two full-time salaries for services rendered in two distinct positions, each of which calls for full-time service.

As I think it is contrary to the spirit and intention of the Civil Service Act and to the classification of the Civil Service for an employee to be paid more than one full-time salary for one and the same period, the payments made to her other than that as Member's stenographer would appear to be irregular.

I shall be glad to have your explanation.

Yours truly,

GEO. GONTHIER, *A.G.*

The Clerk, House of Commons.

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HOUSE OF COMMONS, September 17, 1931.

DEAR SIR,—With reference to your letter of June 30 ultimo I beg to point out that as Miss Pouliot was on our temporary staff during the first session of 1930, she was not subject to the provisions of the Civil Service Act. You will note, as I have had occasion to recall in previous cases, that Section 61 of the Civil Service Act is only applicable to our permanent clerks.

I have, however, no objection to stating that Miss Pouliot was employed in our Members' Stenographers Branch and did additional work after office hours for the Committee and French Reporting Branches and for Mr. Charles G. Power, M.P., Chairman of the Committee on Pensions and Returned Soldiers' Problems. Miss Pouliot's accounts were duly checked up before payment by Mr. Power and Mr. Gabard, Chief of the French Reporters' Branch. Whenever our temporary stenographers perform any extra duty, they receive additional remuneration, and this does not seem contrary to the Civil Service Act which is only applicable to the House of Commons for certain well-defined purposes.

Yours very truly,

ARTHUR BEAUCHESNE, *Clerk.*

The Auditor General.

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AUDIT OFFICE, June 23, 1932.

DEAR SIR,—I am in receipt of a letter from the Acting Secretary of the Treasury Board informing me that, acting on a submission which I made on November 2, 1931, with regard to certain payments to Miss M. Pouliot, Members' Stenographer, House of Commons, you were requested, in a letter dated February 3 last, to make arrangements to have the $148 in question refunded by monthly deductions from Miss Pouliot's salary.

I should like to be informed what amounts have been refunded to date in respect of these payments.

Yours truly,

GEO. GONTHIER, *A.G.*

The Clerk, House of Commons.

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HOUSE OF COMMONS, June 25, 1932.

DEAR SIR,—I am in receipt of your letter of the 23rd instant with reference to certain payments made to Miss M. Pouliot, and in reply thereto I beg to enclose copy of a letter which I have just written to the Acting Secretary of the Treasury Board.

Yours truly,

ARTHUR BEAUCHESNE, *Clerk.*

The Auditor General.

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HOUSE OF COMMONS, June 25, 1932.

DEAR SIR,—I am in receipt of a letter dated the 23rd instant from the Auditor General asking what amounts have been refunded to date in respect of the payment of $148 to Miss M. Pouliot for extra work as a stenographer during the first session of 1930.

I feel certain that if proper representations had been made to the Treasury Board no order would have been given directing its Acting Secretary to make arrangements whereby the amount in question be refunded by Miss Pouliot. It is unfortunate that submissions of this kind are made *ex-parte* without the authorities of the House having the opportunity to explain the circumstances. Miss Pouliot's case is not new. Scores of similar cases have

happened here in the past sixteen years during which I have been connected with the management of the affairs of the House of Commons. You will find some of them bearing Mr. Speaker's approval among the vouchers of last session. There is not the slightest restriction on the remuneration of our temporary clerks, messengers, etc., which allows us to curtail our expenses, because it is less expensive to pay a few additional dollars to an employee for extra work than to add to the staff. Our Commissioners of Internal Economy and Mr. Speaker have always favoured remuneration of our sessional employees in the most economical manner possible without regard to whatever may be the regulations of Government departments.

Miss Pouliot, in addition to her regular duties, was employed during the Session of 1930 as special secretary to Mr. C. G. Power, M.P., who had been appointed Chairman of a committee to deal with Pensions and Returned Soldiers' Problems. I agreed that instead of retaining the services of a special secretary Miss Pouliot should undertake in her spare time and after office hours the very onerous task of assisting the chairman in dealing with pension matters as well as those arising out of the Committee of the Revision of the Elections Act of which Mr. Power was also Chairman. It was suggested to me that the remuneration should be based on the extra work accomplished but after further discussion I agreed that Miss Pouliot should receive $100 in full payment for this extra service.

As to the $48, it was earned in the evenings after office hours during the sittings of the House when Miss Pouliot worked as an amanuensis in the French Debates Reporting Branch. I would not agree to the appointment of an additional amanuensis and I saved considerable money by having the extra work done by Miss Pouliot.

Enclosed please find copy of letter from Mr. Power and also from Miss Pouliot.

Yours very truly,

ARTHUR BEAUCHESNE, *Clerk.*

The Acting Secretary, Treasury Board.

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## Employment of Officials without authorization of Civil Service Commission —Post Office Department

AUDIT OFFICE, April 12, 1932.

DEAR SIR,—I desire to call your attention to the continued employment of several officials of the Post Office Department beyond the time authorized by the Civil Service Commission.

It frequently happens that when a position of Postmaster becomes vacant the position is filled temporarily pending the appointment of a permanent official. I called the attention of the Post Office Department to the following cases where considerable delay occurred in filling the vacancies permanently and where the employees temporarily placed in charge continued to be employed and paid after the expiry of the periods authorized.

*Thorndale, Ont.*—Mrs. R. Duffin was placed in charge of the Post Office, and her temporary employment approved by the Civil Service Commission to August 26, 1930, only. Mr. Neil B. MacNeill was appointed to the position by the Commission on September 3, 1930, but was never confirmed therein by the Department. Mrs. Duffin is still in charge of the Office and drawing pay.

*Bawlf, Alberta.*—Mrs. S. K. Molstad was placed in charge of the Post Office and her temporary employment approved by the Commission to August 14, 1931, only. Mr. C. B. Sargeant was appointed to the position by the Commission on July 21, 1931, but was never confirmed therein by the Department, Mrs. Molstad is still in charge of the Office and drawing pay.

*Belliveau Cove, N.S.*—Mr. P. A. Theriault was placed in charge and his temporary employment approved by the Commission to March 1, 1931. Mr. J. L. Belliveau was appointed to the position by the Commission on December 12, 1930, but was never confirmed therein by the Department. Mr. Theriault is still in charge of the Office and drawing pay.

*Rimouski, P.Q.*—Mr. J. C. R. Garon was placed in charge and his temporary employment was approved by the Commission to July 27, 1931, only. He is still employed and paid the salary of Postmaster.

*Essex, Ont.*—Mr. P. W. Lee was placed in charge and his temporary employment was approved by the Commission to October 15, 1931, only. He is still employed and drawing pay.

*St. Mathias, P.Q.*—Mr. Arsene Lussier was placed in charge and his temporary employment was approved by the Commission to November 1, 1931, only. Mr. Lussier is still in charge of the Office and drawing pay.

In all these cases the continued employment of the persons named beyond the period authorized by the Civil Service Commission is in contravention of the provisions of the Civil Service Act and such employment and payment of salary are therefore illegal. I have therefore under Section 41 (2) of the Consolidated Revenue and Audit Act (Chap. 178 of the Revised Statutes, 1927) to report these payments through you to the Treasury Board as payments made beyond the amount for which there is legislative authority.

I am, Sir, your obedient servant,

GEO. GONTHIER, *A.G.*

The Minister of Finance.

NOTE—*No reply has been received.*

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**Employment of Officials without authorization of Civil Service Commission —Interior Department—Vote 277**

AUDIT OFFICE, August 5, 1932.

SIR,—On November 13 last, the attention of the Deputy Minister of the Interior Department was called to the fact that seven wardens, one engineer and one labourer were employed at Fort Smith but that no certificates of appointment had been issued by the Civil Service Commission in respect of eight of them and in the case of the labourer that his position had not been classified in accordance with the provisions of the exempting Order in Council of June 29, 1922 (P.C. 1053).

Extension certificates covering the employment of two of the wardens were subsequently issued by the Civil Service Commission but no action has yet been taken apparently to properly authorize the employment for 1931-32 of the remaining seven. The Department has delegated an officer to make a survey of the situation at Fort Smith this summer and they have promised to secure the necessary certificates from the Civil Service Commission for the employees who are to be retained.

As no action is promised in respect of these employees for the year 1931-32, I have to report to you for the information of the Treasury Board that the Department in that year expended money which was not legally authorized. This report is made to you under Section 41 (2) of the Consolidated Revenue and Audit Act (Chap. 178, R.S. 1927).

Copies of the correspondence are enclosed.

I am, Sir, your obedient servant,

A. H. BROWN, for *A.G.*

The Minister of Finance.

NOTE—*Reply of Treasury Board to this letter was incorporated with reply to another reference to Treasury Board and is published on page 284 under "Transfer of Official."*

AUDIT OFFICE, November 13, 1931.

DEAR SIR,—The following employees are shown on the paylists of the Administration Account of your Northwest Territories and Yukon Branch at Fort Smith, their salaries being paid from advances to J. A. McDougal, District Agent.

F. C. Campbell, warden, at $75 per month.
P. Campbell, warden, at $75 per month.
F. C. Dent, warden, at $75 per month.
H. McDonald, warden, at $75 per month.
K. W. Rose, warden, at $75 per month.
W. J. Taylor, warden, at $75 per month.
R. Wylie, warden, at $75 per month.
C. H. Cooper, engineer, at $85 per month.
C. Gullion, labourer, at $75 per month.

Although only the last-named of these positions has been exempted from the operation of the Civil Service Act, I do not find that any of the others have been classified or that certificates have been issued by the Civil Service Commission authorizing the employment of the persons named. Also, the position of labourer, occupied by Gullion for more than six months does not appear to have been classified by the Civil Service Commission as is necessary under the provisions of the Order in Council of June 29, 1922 (P.C. 1053).

Please let me know why the provisions of the Civil Service Act were not complied with in these cases, or if you do not consider the Civil Service Act applies, state the authority under which they were employed.

Yours truly,

GEO. GONTHIER, *A.G.*

Deputy Minister, Interior Dept.

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INTERIOR DEPARTMENT, January 27, 1932.

DEAR MR. GONTHIER,—I have your letter regarding the authority for tthe payment of certain salaries at Fort Smith, North West Territories.

Action was delayed in connection with the filling in the regular manner by the Civil Service Commission of several vacant permanent positions of Game Warden at Fort Smith, North West Territories, as it was expected a number of the permanent and seasonal employees in the western provinces, whose positions were being abolished owing to the transfer of the natural resources, would apply for transfers to the vacancies. However, only one such transfer was made.

This summer our biologist, Mr. J. Dewey Soper, will visit Wood Buffalo Park and check over the work which is being done there. After his inspection we will be in a better position to decide what permanent organization is to be carried. Steps can then be taken to make any appointments that may be necessary, and, in the meantime, it may be possible to transfer employees to these positions from some other Branch.

Some of the duties usually performed by Game Wardens are in the meantime being carried on by five of the employees who were mentioned in your letter and whose employment was originally authorized as Labourers in accordance with Order in Council P.C. 1053, as follows: F. C. Campbell, P. Campbell, H. McDonald, W. J. Taylor and R. W. Rose. These employees will be given an opportunity to apply for appointment in the regular manner when the vacancies are advertised.

Regarding Messrs. F. C. Dent and R. Wylie, they were regularly appointed as temporary Game Wardens by the Civil Service Commission, and extensions of the certificates authorizing their employment up to date have now been approved.

Mr. C. H. Cooper's employment was authorized as a Labourer, and it is understood that the term "Engineer" was used owing to the fact that his services were utilized during the summer months in connection with the operation of a gas boat. As both Mr. Cooper and Mr. C. Gullion have been employed as Labourers for more than six months, application will be made to the Civil Service Commission to have their positions reclassified.

Yours very truly,

H. H. ROWATT, *D.M.*

The Auditor General.

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AUDIT OFFICE, June 8, 1932.

DEAR SIR,—On April 9th last I wrote you calling attention to my letter of February 17th and previous correspondence relating to the employment of certain officials at Fort Smith.

As no reply has been received to either of these letters I consider I should call the attention of the Treasury Board to the fact that, so far as I can learn, you have appointed and continued to pay salaries to these employees without proper authority.

If you have any explanations to offer in respect of their employment I shall be glad to have them before taking up the matter with the Board.

Yours truly,

GEO. GONTHIER, *A.G.*

The Deputy Minister, Interior Dept.

INTERIOR DEPARTMENT, June 11, 1932.

DEAR MR. GONTHIER,—I have your letter of the 8th instant relative to the employment of certain officers at Fort Smith for whom certificates have not been issued by the Civil Service Commission.

In reply I may say that on the 27th January last we advised you that Mr. J. Dewey Soper, our biologist, would visit Wood Buffalo Park this summer and check over the work being done there, with a view to finding out just what staff is required in connection with Wood Buffalo Park.

Mr. Soper has just recently arrived at Fort Smith and is now making a survey of the situation. As soon as his report has been received, the matter of the personnel will be given consideration and certificates will be secured from the Civil Service Commission for the employees who are to be retained.

We shall advise you in this connection just as soon as possible.

Yours very truly,
H. H. ROWATT, *D.M.*

The Auditor General.

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AUDIT OFFICE, June 30, 1932.

DEAR SIR,—I beg to acknowledge receipt of your letter of the 11th inst. relating to the employment of certain officers at Fort Smith.

You state that certificates will be obtained from the Civil Service Commission for the employees who are to be retained. I am of the opinion, however, that as all of these officers had been continuously employed, certificates should be obtained to cover all cases.

Yours truly,
A. H. BROWN, *for A.G.*

The Deputy Minister, Interior Dept.

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## Transfer of Official to an unclassified position without approval of Civil Service Commission—Interior Department—Vote 280

AUDIT OFFICE, August 12, 1932.

SIR,—On April 1, 1931, Mr. J. Milner, Assistant Agent of Dominion Lands, Grade 2, Edmonton, was transferred by the Interior Department to the Supervisory Mining Engineer's Office at Fort Smith at his former salary of $2,760. In addition he was paid a living allowance at the rate of $1,500 per annum from July 15, 1931.

On November 17, 1931, the Department submitted their request for the creation of a position at the Fort Smith Office with a classification of Agent of Dominion Lands, Grade 1, and for his transfer thereto. The Civil Service Commission declined to reclassify the position as requested as it involved an increase of salary, which might not be granted under the decision of the Treasury Board dated December 5, 1931. The Commission subsequently stated that they were not prepared to classify the position higher than that of Clerk, Grade 4.

The situation is, therefore, that Mr. Milner has been transferred without the required approval of the Civil Service Commission to a position that has never been created and has been paid since April 1, 1931, at a salary over $800 in excess of what the Commission considers proper remuneration for the duties performed. According to the paylists so far received he is being paid this year the same salary and living allowance, less ten per cent, as he received in 1931-32.

In view of the above I have to report to you, for the information of the Treasury Board, that the Department expended money in 1931-32 in respect of Mr. Milner's salary which was not legally authorized. This report is made to you under Section 41 (2) of the Consolidated Revenue and Audit Act (Chap. 178, R.S. 1927).

Copies of the correspondence are enclosed (*see page 285*).

I am, Sir,
Your obedient servant,
A. H. BROWN, for *A.G.*

The Minister of Finance.

TREASURY BOARD, 6th October, 1932.

With reference to your letter of August 5th last, respecting certain persons in the Department of the Interior, who have been employed without proper authority, I enclose, for your information, copy of an opinion, dated the 14th ultimo, from the Deputy Minister of Justice.

I understand that action has now been taken, in respect of all such employees, which is a proper authorization. If this should not be the case, will you kindly advise?

Yours very truly,

W. C. RONSON, *Acting Secy.*

The Asst. Auditor General.

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DEPT. OF JUSTICE, 14th September, 1932.

DEAR SIR,—1. I beg to refer to your letter of the 25th ultimo, and the accompanying Treasury Board files, relative to the employment of certain employees of the Department of the Interior without the sanction of the Civil Service Commission. It appears from the correspondence that the Auditor General has, in this connection, reported to the Treasury Board, through the Minister of Finance, under sec. 41 (2) of the Consolidated Revenue and Audit Act, chap. 178, R.S.C. (1927), that the Department has expended money during the fiscal year 1931-32, the expenditure of which was not legally authorized; and the question submitted by direction of the Treasury Board for my opinion is whether authority existed for the salary payments in question.

2. One of the files submitted relates to the case of Mr. J. Milner, Assistant Agent of Dominion Lands, Grade 2, Edmonton, who on April 1st, 1931, was transferred by the Department of the Interior to the Supervisory Mining Engineer's Office at Fort Smith at his former salary of $2,760, in addition to which he has been paid a living allowance of $1,500 per annum from July 15th, 1931. Appropriate action under the Civil Serive Act and Regulations to provide for the creation of this position at Fort Smith and the transfer to it of Mr. Milner, which the Commission was subsequently requested by the Department to take, was still pending when the Auditor General made his report on August 12th last. It appears, however, from Mr. Rowatt's letter of the 23rd idem that the Commission had on that date approved of the transfer of Mr. Milner to Fort Smith and on the same date a Report to Council, prepared by the Commission, recommending the transfer of position Int-DLW-186, Assistant Agent of Dominion Lands, Grade 2, from Edmonton to Fort Smith, was signed by the Minister of the Interior and submitted for the consideration of the Treasury Board. It is understood that the Commission's certificate of transfer is made effective as of July 15th, 1931, and that the Report to Council recommends the creation of the position at Fort Smith as of the same date, this being the date on which Mr. Milner was actually assigned for duty there. I apprehend that the Report to Council, if approved, will afford legal authority for the payment to Mr. Milner of the salary which has been paid to him during the year 1931-32, but I am of opinion that, unless and until that Report is approved, the Auditor General's submission will be well founded, viz., that the Department has expended money, in 1931-32 in respect of Mr. Milner's salary, for the expenditure of which there was no legal authority. The payment of the living allowance to Mr. Milner appears to have been sanctioned by the Minister of the Interior under the authority of Order in Council of May 23rd, 1921 (P.C. 1663).

3. The other file submitted relates to the alleged irregular payment of salaries during 1931-32 to seven persons employed by the Department as labourers under the authority of Order in Council of June 29th, 1922 (P.C. 1053), whereby the position of labourer, *inter alia*, was excluded from the operation of the Civil Service Act, subject to the regulations thereby prescribed. It is understood that these men were required to perform, amongst other duties, those of game wardens in the Wood Buffalo Park at Fort Smith, N.W.T., as a purely temporary expedient, pending an investigation by the Department of the staff requirements at the Park and in the hope that suitable persons willing to accept permanent appointment as park wardens under the Civil Service Act might ultimately be found amongst employees of the Department in the Western Provinces whose positions were abolished owing to the transfer of the Natural Resources, and if this be fact, I would not be disposed to consider that the temporary employment of these men, as labourers, was, in the circumstances, in contravention of the provisions of the Civil Service Act. There is, however, one respect in which the regulations established by the said Order in Council have not been complied with. These regulations provide that "where any position which is exempted under the provisions of Section 38B of the Civil Service Act, 1918, as amended . . . . . is to be continued for more than six months, the Department shall report the duties thereof to the Commission in

order that the position may be classified and that no further payment of salary in connection with the same shall be authorized until the position shall be so classified." As none of the seven positions of labourer referred to, although continued by the Department for more than six months, has been classified by the Commission, I am of opinion that the Auditor General is right in his submission that the Department expended money in respect of the payment of wages to the persons so employed beyond the period of six months, during the year 1931-32, the expenditure of which was not legally authorized.

Yours faithfully,

W. STUART EDWARDS, *D.M.*

The Acting Secretary, Treasury Board.

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*Correspondence submitted with letter of the 12th of August, 1932, to the Minister of Finance.*

AUDIT OFFICE, March 5, 1932.

DEAR SIR,—Mr. J. Milner, Assistant Agent of Dominion Lands, Grade 2, is shown on the paylist of the Supervisory Mining Engineer's Office at Fort Smith, N.W.T., from April 1, 1931. He received in addition to his regular salary of $2,760 a living allowance at the rate of $1,500 per annum from July 15, 1931.

I do not find that there has been any approval by the Civil Service Commission of his transfer to his present position. If there has been no such approval his occupancy of that position has not been legally authorized.

Yours truly,

GEO. GONTHIER, *A.G.*

The Deputy Minister, Interior Dept.

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INTERIOR DEPARTMENT, March 7, 1932.

DEAR MR. GONTHIER,—I have your letter of the 5th instant with reference to the transfer of Mr. J. Milner, Assistant Agent of Dominion Lands, Grade 2, from Edmonton, Alberta, to Fort Smith, Northwest Territories.

In reply I may say that the matter of Mr. Milner's transfer has been referred to the Civil Service Commission, and we will be advised as soon as a decision has been reached.

Yours very truly,

H. H. ROWATT, *D.M.*

The Auditor General.

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AUDIT OFFICE, August 3, 1932.

DEAR SIR,—May I be informed of the progress made in connection with the approval of the transfer of Mr. J. Milner, Assistant Agent of Dominion Lands, Grade 2, from Edmonton to Forth Smith, as indicated in your letter of April 4, 1932.

Yours truly,

A. H. BROWN, for *A.G.*

The Secretary, Civil Service Commission.

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CIVIL SERVICE COMMISSION, August 5, 1932.

DEAR SIR,—I beg to acknowledge receipt of your letter of August 3, with reference to the proposed transfer of Mr. J. Milner, Assistant Agent of Dominion Lands, Grade 2, from Edmonton to Fort Smith.

I am instructed to advise you that on May 12 the Department of the Interior was advised that the Commission is prepared to classify the position at Fort Smith not higher than Clerk, Grade 4, whereas the Department requests a promotion for Mr. Milner. As the Department has not replied to the Commission's letter of May 12, no action has been taken as yet in connection with the proposed transfer of Mr. Milner from Edmonton to Fort Smith, N.W.T.

Yours truly,

W. FORAN, *Secy.*

The Auditor General.

## Payment from General Votes of Gratuities in Lieu of Retiring Leave

AUDIT OFFICE, April 6, 1932.

DEAR SIR,—I desire to direct the attention of the Treasury Board to the following remarks with regard to the payment of gratuities, in lieu of retiring leave, to certain officials who have recently been retired, on superannuation or pension, from the public service. The cases in question are as follows:—

*W. W. Cory*, Deputy Minister of the Interior, was, by Order in Council of January 22, 1931, retired on superannuation as from February 1, 1931, with a gratuity of $1,666.70, equivalent to two months' salary, payable from the general vote for Dominion Lands, Contingencies.

*Col. C. Starnes*, Commissioner of the Royal Canadian Mounted Police, was, by Order in Council of July 14, 1931, retired on pension as from August 1, 1931, with a gratuity of $3,085, payable from the general vote for Pay and Allowances of the Force.

*A. C. Johnston*, Assistant Receiver General, Halifax, was, by Order in Council of December 23, 1931, retired on superannuation as from January 1, 1932, with a gratuity of $620.50, payable from the general vote for Charges of Management.

*J. M. Lorans*, Principal Translator, Finance Department, was, by Order in Council of February 4, 1932, retired on superannuation as from June 1, 1932, with a gratuity of $547.50, payable from the vote for Charges of Management.

*D. C. Scott*, Deputy Superintendent General of Indian Affairs, was, by Order in Council of March 10, 1932, retired on superannuation as from April 1, 1932, with a gratuity of $1,350 payable from the general vote for Indians, Ontario and Quebec.

In each of the above cases, with the exception of that of Mr. Cory, the gratuity authorized is equivalent to the difference between superannuation or pension payments and the salary with allowances, for a period of twelve months in the case of Col. Starnes and for a period of six months in the cases of the three other officials. The gratuity paid to Mr. Cory was equivalent to the full amount of two months' salary.

I would draw attention to the fact that while in the cases of Col. Starnes and Mr. Johnston the gratuity is authorized to be paid from the same vote as that from which their salaries were paid, in the cases of Mr. Cory, Mr. Lorans and Mr. Scott the payments are authorized to be made from votes of a general nature, other than those from which their salaries were paid.

Section 73 of the Civil Service Regulations permits the Civil Service Commission to grant retiring leave to permanent employees under certain definite conditions. These regulations, having been prepared by the Commission under authority of Section 5 of the Civil Service Act (chap. 22, R.S.C. 1927) and having been approved by His Excellency the Governor General in Council, have the force of law, but, so far as I am aware, no general statutory authority exists for the granting by the Governor in Council of gratuities in lieu of retiring allowance.

The necessity or advisability of obtaining statutory authority for the payment of such gratuities appears to have been recognized in the case of employees of the Department of National Revenue, as subsection 5 of section 3 of the National Revenue Act, as enacted by Chapter 37 of the statutes of 1928, provides as follows:—

> "Whenever any officer in the service of the Department may be granted a period of leave of absence with pay on his retirement from the service, he shall, in lieu of such leave of absence with pay, be paid out of the Consolidated Fund, a gratuity equal to the amount which he would have received if he had been granted such leave of absence."

It will be seen from the above that so far as the Department of National Revenue is concerned the gratuities on retirement are payable from the Consolidated Fund direct and not from any specified vote. It may also be noted that under the above legislation the officials receive, in addition to the superannuation allowance, the full salary for the period of leave to which they might be entitled, instead of merely the difference between the superannuation allowance and the regular salary, as in the individual cases cited above.

It would appear that the payment of the gratuities in question are in accordance with the following opinion given on March 31, 1931, by the Deputy Minister of Justice, with regard to the case of Mr. Cory:—

> "Upon the authority of the opinion given to the Treasury Board by Sir Oliver Mowat, then Minister of Justice, on the 9th November, 1897, I think it was competent to the Governor in Council to authorize the payment of the said gratuity out of Vote 220 for Dominion Lands and Parks, there being in that Vote a general appropriation, for 'Dominion Lands, contingencies, etc.,' of $155,000 against which the amount of the gratuity might properly be charged."

The opinion of Sir Oliver Mowat referred to by Mr. Edwards was to the effect that the Governor in Council might, subject to the answerability of the Ministers of Parliament authorize payment to be made for purposes provided for by general vote, although no legal liability existed for the payment. Without questioning the grounds upon which the opinion of Sir Oliver Mowat was based, it appears to me that that opinion, if interpreted in its broadest sense, could be cited in support of all kinds of irregular expenditures and of their being charged against almost any vote in the Appropriation Act.

In some of the cases cited the payment of the gratuity has no direct connection with the purposes of the vote from which it has been made. Parliament having appropriated money for certain specifically defined purposes, it is not within the power of the expending departments to divert any of the money so voted to other purposes, and if the appropriation to which a certain expenditure, deemed advisable in the general interest of Canada, has at the time such expenditure is called for become exhausted the department concerned cannot make use of moneys provided for a distinctly different purpose but must obtain the necessary funds in the manner prescribed by statute.

The principle of the Supply Bill with its distinct vote for definite classes of expenditures implies parliamentary control over all expenditures, but if the Government may disregard the directions given by Parliament in passing the Supply Bill and if, in view of the Governments answerability to Parliament, it is competent for the Governor in Council to authorize the payment of expenditures out of an appropriation not otherwise considered applicable for the purpose, as the vote when submitted to and passed by Parliament gave no indication of its being intended to provide for such a class of expenditure, then Parliamentary control over expenditures is virtually superseded by control by the Government of the day.

The British practice in cases similar to those under discussion will be apparent from the following extracts from the Epitome of Reports from Committee of Public Accounts:—

Page 322.—"They (My Lords of the Treasury) think it desirable that, at least in the case of Civil Departments, no special gratuity should be paid in connection with the retirement of an officer, unless explicit provision has been made for it in the Estimates, and the money has been voted by Parliament."

Page 631.—"My Lords (of the Treasury) fully agree with the view of the Committee ..... that if in exceptional circumstances a gratuity is given on retirement in addition to the statutory superannuation payments, that gratuity should not be paid until an estimate making clear its extra-statutory nature has been presented to Parliament and passed."

Page 640.—"It will be remembered that ..... the service must be covered by the language of which is known as Part I of the Estimate, which is embodied in the resolution passed by the Committee in Supply, and is set out in the annual Appropriation Act. In the case of the Vote for Miscellaneous War Service the purpose of the grant was expressed in terms so general as to admit of the application of the money granted to any purpose which might be considered to be a miscellaneous war service. We feel strongly that Parliament should watch with the greatest jealousy Votes which are submitted to it in such indefinite terms."

In view of the above considerations I would respectfully request that the Treasury Board take into careful consideration the advisability of having all retiring gratuities of this nature provided for by means of special votes of Parliament.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

NOTE.—*No reply was received to this letter but in the amendment to the Civil Service Act of last session (Chap. 40, 22-23 Geo. V), provision was made for regulations by the Civil Service Commission and approved by the Governor in Council for the granting of gratuities on retirement in lieu of leave of absence. These Regulations have not yet been approved.*

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**Salary of Investigator not paid in accordance with Appropriation Act—Labour Department—Vote 82**

AUDIT OFFICE, July 28, 1932.

SIR,—I desire to submit for the information of the Treasury Board and for such action as the Board may determine the annexed correspondence with the Department of Labour in respect to the employment of E. McG. Quirk.

Although appointed by the Minister under the authority of the Industrial Disputes Investigation Act, Mr. Quirk was paid a daily allowance in lieu of salary and subsistence to March 31, 1931, from the Vote, Joint Industrial Councils, and from April 1 to August 31, 1931, from the Vote, Technical Education Act, Miscellaneous and Unforeseen. In so doing, the department failed to comply with Section 72 of the Industrial Disputes Investigation Act which provides that all charges incurred in connection with the administration of the Act shall be defrayed from appropriations provided by Parliament for that purpose.

Notwithstanding that provision was made in Civil Government Vote No. 82 of the Fiscal year 1931-32 for the "appointment of E. McG. Quirk, General Eastern Representative, at $3,780 per annum from April 1, 1931," Mr. Quirk was paid from the Vote for Technical Education Act, Miscellaneous and Unforeseen, at variable rates of $15 or $20 per day for services rendered between April 1 and August 31, 1931, which amounted to $395 more than what he was entitled to receive for the same period under the special provision made for him in the Supply Bill. No adjustment has been made of this overpayment.

This reference is made to you under Section 41 (2) of the Consolidated Revenue and Audit Act (Revised Statutes, 1927, Chap. 178), as in my opinion payments were made to Mr. Quirk in excess of legislative authority.

I am, Sir, your obedient servant,

A. H. BROWN, *for A.G.*

The Minister of Finance.

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TREASURY BOARD, September 26, 1932.

DEAR SIR,—The Treasury Board has considered your report, of July 28th last, concerning payments, during five months of the fiscal year 1931-32, to E. McG. Quirk, Department of Labour.

The Board is of opinion that, while the right to appoint Mr. Quirk was made effective from the 1st of April, the fact that this right was not exercised until the 1st of September justified the Department in continuing payments on the then existing basis during that period.

Yours very truly,

The Auditor General. W. C. RONSON, *Acting Secy.*

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**Overdraft of Appropriation—Interior Department—Votes 80, 277, 279, etc.**

AUDIT OFFICE, June 5, 1931.

DEAR SIR,—In a statement now received from the Bank of Montreal, covering the balances in that Bank on May 31st on account of the Civil Government Salary pay-list accounts, it is observed that there was a debit balance of $92,713.62 for the Interior Department on that date. This indicated that the Department issued cheques during the month of May against its appropriation for Civil Government Salaries in excess of the amount provided by Parliament.

I have therefore, under Section 41, Sub-section 2 of the Consolidated Revenue and Audit Act, to report to the Treasury Board that the Department of the Interior has expended money out of its vote for Civil Government Salaries beyond the amount voted by Parliament for that purpose.

In this connection, I wish to state that on May 13th I wrote to your Deputy Minister and the Deputy Minister of the Interior Department, giving reasons why I was unable to certify payment to the Bank of Montreal for the full amount of the Interior Department's Civil Government Salary pay-list for May.

I am, Sir, your obedient servant,

GEO. GONTHIER, *A.G.*

The Minister of Finance.

NOTE.—*No reply has been received.*

AUDIT OFFICE, May 13, 1931.

DEAR SIR,—I enclose herewith a copy of a letter I have written to the Deputy Minister of the Interior Department in respect of that Department's salary pay-lists for the current month.

As explained in that letter, I am only able to certify that "the salaries shown therein are at authorized rates and the calculations are correct." In the case of the Civil Government Salaries pay-list, a certificate will be prepared for the issue of a cheque to the Bank of Montreal for the amount of the balance at the credit of that vote, namely, $18,585.

Yours truly,

GEO. GONTHIER, *A.G.*

The Deputy Minister, Finance Department.

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AUDIT OFFICE, May 13, 1931.

DEAR SIR,—Pay-lists are now before me covering salaries of the staff of your Department for the current month. The totals of the pay-lists and the appropriations affected are as follows:—

| | |
|---|---|
| Civil Government Salaries | $119,745 19 |
| Dominion Lands Salaries | 7,626 66 |
| Protection of Timber | 11,661 05 |
| Canadian National Parks | 8,612 08 |
| Administration of the Migratory Birds Convention Act | 745 00 |
| Lake of the Woods Control Board | 180 00 |
| International Boundary Waterways | 360 00 |
| Water Power and Reclamation | 5,851 33 |
| National Development Vote | 11,758 15 |
| Supervisory Mining Engineer's Vote | 2,250 00 |
| Dominion Observatory—Ottawa | 4,204 80 |
| Boundary Surveys | 1,370 00 |
| Topographical Surveys | 20,750 73 |
| Geodetic Surveys | 12,566 67 |
| N.W.T.—Administration | 2,090 00 |
| N.W.T.—Explorations | 1,316 66 |

As the Interim Supply Bill does not provide sufficient funds to pay the salaries of all your Staff for May, I am unable to certify these pay-lists for payment but only that the salaries shown therein are at authorized rates and that the calculations are correct.

I am certifying the pay-list chargeable to Civil Government Salaries in the same way but as there is a balance to the credit of that appropriation amounting to $18,585, a certificate will issue in favour of the Bank of Montreal for that amount.

Yours truly,

GEO. GONTHIER, *A.G.*

The Deputy Minister, Interior Dept.

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## Overpayment on Contract—Agriculture Department—Vote 108

AUDIT OFFICE, July 20, 1932.

SIR,—Under the authority of an Order in Council of July 23, 1929 (P.C. 1348), a contract was entered into by the Public Works Department with the Carter-Halls-Aldinger Company for the construction of a seed cleaning plant at Moose Jaw. Another Order in Council dated September 11, 1929 (P.C. 1741), authorized a contract with the same firm for the installation of the necessary equipment on a cost plus ten per cent basis.

In the report of the Chief Engineer of the Public Works Department he estimated the cost of equipment and installation at $58,701.91 which included $31,818 for installation and $3,181 for contractor's commission. That estimate was quoted in the Order in Council and also the statement that the Deputy Minister of Public Works had concurred in his report. The Order in Council also provided that "the Department of Agriculture to purchase the said cleaning machinery direct." The Minister's recommendation which was approved by

Council was "to provide for the installation of the cleaning equipment on a cost plus ten per cent basis involving an additional expenditure of about $35,000, the Department of Agriculture to see to the purchase of the machinery."

Notwithstanding the limitations of the Order in Council the Department of Agriculture paid to the contractors a commission of ten per cent based on the cost of the machinery as well as upon its installation, thereby overpaying them to the extent of $2,366.22.

Although this matter has been brought to the attention of the Agriculture Department on several occasions no action has been taken to adjust the overpayment. I have therefore to report to you for the attention of the Treasury Board under Section 41 (2) of the Consolidated Revenue and Audit Act (Chap. 178, R.S. 1927) that the Department expended money in 1930-31 beyond the amount for which there was legislative authority. I am of the opinion that not only was this payment of $2,366.22 not authorized but that it was not justly due under the circumstances.

It is also pointed out that the Order in Council provided for an expenditure of $278,250. The total expenditure amounted to $283,634.11 including $5,384.11 for extras. No objection has been raised to the fact that this extra expenditure was not authorized by the Governor in Council.

Copies of the correspondence are enclosed (*see page 292*).

I am, Sir, your obedient servant,

A. H. BROWN, *for A.G.*

The Minister of Finance.

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TREASURY BOARD, 26th September, 1932.

DEAR SIR,—In reference to your report, on July 20th last, respecting overpayment to the Carter-Halls-Aldinger Company, I enclose for your information copy of a letter forwarded to-day to the Acting Deputy Minister of Agriculture.

Yours very truly,

W. C. RONSON, *Acting Secy.*

The Auditor General.

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TREASURY BOARD, September 26th, 1932.

DEAR SIR,—The Treasury Board has had under consideration a memorandum from the Auditor General, reporting that the Carter-Halls-Aldinger Company has been overpaid an amount of $2,366.22 in connection with the purchase of machinery for the seed cleaning plant at Moose Jaw.

The Board concurring in the view of the Auditor General that commission on the purchase of machinery was not duly authorized, suggests that your Department obtain a refund of this amount.

Yours truly,

W. C. RONSON, *Acting Secy.*

The Acting Deputy Minister of Agriculture.

50399—19½

*Correspondence submitted with letter of the 20th of July, 1932, to the Minister of Finance.*

AUDIT OFFICE, October 16, 1931.

DEAR SIR,—In July, 1929, the Department of Public Works, under arrangement with your department, awarded a contract to Carter-Halls-Aldinger Company, Limited, for the construction of a seed cleaning and storage plant at Moose Jaw.

An Order in Council of September 11, 1929, extended the above contract so as to provide for the installation of the cleaning equipment to be placed therein on a cost plus ten per cent basis, the Department of Agriculture to see to the purchase of the machinery, the estimated cost of which was $23,701.91 f.o.b. Moose Jaw.

The cleaning machinery was apparently obtained from the Strong-Scott Manufacturing Company through the Carter-Halls-Aldinger Company, as the following account was rendered your department by the latter company on December 31, 1929.

*Re Sask. Reg. Seed Growers' Plant*

Machinery purchased for above mentioned plant as authorized by Order in Council:—

| | | |
|---|---|---|
| The Strong-Scott Mfg. Co. Ltd | $ | 12,062 25 |
| The Strong-Scott Mfg. Co. Ltd | | 8,600 00 |
| The Strong-Scott Mfg. Co. Ltd | | 3,000 00 |
| | $ | 23,662 25 |
| Plus 10 per cent | | 2,366 22 |
| | $ | 26,028 47 |

As the Order in Council of September 11th stated that the machinery would be purchased by your department, and authorized a commission of ten per cent on the cost of installation only, I would request an explanation of its having been obtained from the manufacturers through the intermediary of Carter-Halls-Aldinger Company, and, also, of the payment to that company of a commission of ten per cent on the purchase price. I would also ask that the original accounts rendered by the Strong-Scott Manufacturing Company be forwarded to this office.

When the final payment for the purchase of the machinery was made in 1930-31, by your cheque No. 19054, an amount of $1,060.50 was included for "Additional work authorized by Mr. M. P. Tullis *re* Janitor's quarters". I find that this amount had been paid previously, it having been included in Estimate No. 10, supporting payment made for Receiver General's cheque on requisition of the Department of Public Works. No refund of this overpayment appears to have been made and it should be promptly obtained.

Yours truly,

GEO. GONTHIER, *A.G.*

The Deputy Minister of Agriculture.

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DEPARTMENT OF AGRICULTURE, November 4, 1931.

DEAR SIR,—I am in receipt of your favour of the 16th ultimo. I have had this matter looked into and in conformity with your request I am including herewith the original accounts rendered by the Strong-Scott Manufacturing Company for the machinery in question.

As explanatory of the whole situation, I think I cannot do better than include a copy of the memorandum prepared for me by our Accountant, Mr. W. A. Fraser. We have nothing on our files to show that we had agreed to any deviation in any way from the Order in Council passed by the Public Works Department in this connection.

Yours very truly,

J. H. GRISDALE, *D.M.*

The Auditor General.

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DEPARTMENT OF AGRICULTURE, November 3, 1931.

DEAR DR. GRISDALE,—In reference to the attached letter from the Auditor General regarding payment for the Machinery installed in the Seed Cleaning plant at Moose Jaw, I beg to report as follows:

You agreed with the Deputy Minister of Public Works that that Department would arrange for the necessary contract for installing the machinery, and that this Department would attend to the purchasing of the machinery. On September 7, 1929, your wired Mr. M. P. Tullis, authorizing him to proceed to order the necessary cleaning machinery in our name at a cost up to $23,500.00 on condition that the manufacturers would agree to allow payment to be deferred until about June 1, 1930. The cost of the machinery was arrived at by list submitted through Mr. Howe, and this list totalled $23,701.91, with a notation that the contractor's commission would be 10 per cent, or $2,370.19.

On September 9th Mr. Tullis writes that he has made the necessary preliminary arrangements so that the factories may be wired to start the construction to-day. Apparently Mr. Tullis understood that Carter-Halls-Aldinger Company were to make the installation on a cost plus ten per cent basis, both as to cost of machinery and cost of installation, and it is possible that some justification for this charge might be that Carter-Halls-Aldinger Company may have paid the manufacturers upon receipt of the machinery, and therefore, as we intimated that we would not be able to pay for this machinery until June, 1930, it was reasonable to suppose that they would be entitled to some remuneration for carrying this sum for a period of seven or eight months.

I enclose herewith invoices from the Strong-Scott Manufacturing Company covering the purchases referred to.

The duplicate payment referred to in the last paragraph of the Auditor General's letter has been before me sinc July, 1930, and although I have repeatedly asked the Public Works Department for details which would enable me to adjust this, it was only on October 29th that I received the necessary information, and I now have the matter in hand to adjust this duplicate payment, having held several accounts in favour of the contractors pending settlement.

W. A. FRASER, *Chief Acct.*

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AUDIT OFFICE, November 30, 1931.

DEAR SIR,—I have your letter of the 4th instant, in reply to mine of October 16th last, concerning the contract of Messrs. Carter-Halls-Aldinger Company, Limited, for the construction of a seed cleaning and storage plant at Moose Jaw.

With reference to the fourth paragraph of my letter, while you provide the original accounts required, your comment "we have nothing on our files to show that we have agreed to any deviation in any way from the Order in Council passed by the Public Works Department in this connection" indicates the necessity of your now obtaining a further Order in Council authorizing the payments made to the contracting firm for machinery on a cost plus ten per cent basis.

Yours truly,

GEO. GONTHIER, *A.G.*

The Deputy Minister of Agriculture.

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AUDIT OFFICE, February 13, 1932.

DEAR SIR,—With reference to my letters of October 16th and November 30th and yours of November 4th last, please inform me if the overpayment of $1,060.50 has been adjusted, and if an Order in Council has been obtained authorizing the payments made to Carter-Halls-Aldinger Company, Limited, for machinery purchased on a cost plus ten per cent basis.

Yours truly,

GEO. GONTHIER, *A.G.*

The Deputy Minister of Agriculture.

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DEPARTMENT OF AGRICULTURE, February 17, 1932.

DEAR SIR,—I have your letter of the 13th instant, with reference to the overpayment to Carter-Halls-Aldinger Co., Ltd., and would advise you that we have not yet applied to Council for an order authorizing the payments in question. The matter is, however, being given attention.

Yours very truly,

J. H. GRISDALE, *D.M.*

The Auditor General.

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AUDIT OFFICE, July 8, 1932.

DEAR SIR,—In your reply of February 17th last to mine of the 13th in reference to the payments made to Carter-Halls-Aldinger Company, Limited, for machinery purchased on a cost plus ten per cent basis, you state that you had not yet applied to Council for an Order in Council authorizing the payments but the matter was receiving attention.

Will you please advise me if this matter has been submitted to Council for approval.

Yours truly,

A. H. BROWN, *for A.G.*

The Deputy Minister of Agriculture.

DEPARTMENT OF AGRICULTURE, July 9, 1932.

DEAR SIR,—I have your letter of the 8th inst., and in reply would advise you that the matter of the payment made to the Carter-Halls-Aldinger Company, Limited, has not yet been submitted to Council.

Yours very truly,

A. T. CHARRON, *Acting D.M.*

The Auditor General.

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## Adjustment of Restoration of Pension—Vote 143

AUDIT OFFICE, August 18, 1932.

DEAR SIR,—I am enclosing copies of correspondence relating to payments authorized by the Board of Pension Commissioners in respect of the restoration of pension for a pensioner who had accepted a final payment in 1920, but who was restored to pension under the Amendment to the Pension Act of 1930.

The point at issue between this Office and the Board was the condition under which such pension could be restored. Section 10 of the amending Act provides in part that "Any pensioner who has accepted a final payment may *if his pensionable disability has persisted*—be restored to pension in respect thereof." There did not appear to me to be any ambiguity about the intention of Parliament in respect of the conditions under which such pension might be restored, namely, that his disability had persisted since 1920, that is if his disability had decreased from ten per cent to five per cent, it had not persisted and therefore he was ineligible for restoration of pension.

In the case of Pensioner Hunt, the Department file showed that a medical examination had been carried out in March, 1931 from which it was found that the disablement represented a pensionable assessment of five per cent. As the pension account had been closed in 1920 with a final payment of six hundred dollars, at which time the disablement was covered by a ten per cent assessment it will be seen that at some point between 1920 and 1931 the actual disablement had diminished by five per cent.

Following the medical examination, however, Mr. Hunt was paid at ten per cent rates from September 1st, 1920 to September 30, 1930 (less the six hundred dollars received originally as a final payment) and from October 1, 1930 onwards he has been paid at five per cent rates. A reference was made to the Board of Pension Commissioners from this office as to whether the pensionable disability had, in their opinion, continued to the same degree, i.e., ten per cent from 1920 to 1930. The Board replied that they gave no consideration at all to the question of the continuance of the disability; that it was immaterial whether he had any disability within the ten year period but that he was entitled to restoration if it was found on October 1, 1930 that the disability persisted. Under the circumstances the disability might be said to exist in 1930 but it was not established that it had persisted for it was found that he had a disability of only five per cent at that date. The matter was then referred to the Deputy Minister of Justice for his interpretation of what constituted a "pensionable disability that persisted." He agreed with my view that it was one which had persisted from the time of the acceptance of a final payment to the extent it was at the time of consideration of restoration.

Upon the submission of that opinion to the Pension Commission the Chairman replied that he disagreed with our interpretations and that the Board proposed to have this Section interpreted by the Pension Appeal Court under Section 66 of the Act. Although notified of the hearing I did not appear before

the Court as suggested as I did not consider I had any place in the proceedings before that Court. The case was heard by the Pensions Tribunal (the only avenue of approach to the Appeal Court) whose finding was in favour of restoration of pension and on appeal to the Pension Appeal Court, the decision of the Pensions Tribunal was confirmed.

In view of Section 66 (*g*) which provides that "An appeal shall be to the Pension Appeal Court from any decision of the Pension Tribunal turning upon the interpretation of any provision of the Act" no further objection is raised to the Court's interpretation of the Statute even though it is contrary to that of law officers of the Crown. The Court is authorized by Statute to interpret any Section of the Pension Act and their decision apparently is final in that respect.

I feel it my duty, however, to refer all the correspondence with the findings of the Court in respect of this case for, in addition to the question of eligibility for restoration there arises another very important question, namely, the correctness of the methods of adjustment followed by the Board in dealing with these cases of restoration. While the contention of the Commission was upheld as regards eligibility for restoration the findings of one of the Appeal Court Members was that the method of adjustment was entirely wrong. He stated in his finding that the contentions of Commission's Counsel in respect of adjustments would create a situation "which seems absurd" and which in his opinion was at variance with the intention of Parliament. These contentions are: (1) that a former member of the forces who had commuted and later applied for restoration to pension is entitled to be reinstated under Sub-sec. 9, if on examination for assessment he be found to have any disability as, for instance, to the extent of one per cent. (2) That on such disability being recognized he would be paid pension at the rate in force immediately before such final payment was made up to the date of application for restoration, less the amount of the final payment, after which he would receive pension appropriate to the degree of disability as assessed. My letter to the Justice Department dated October 23, 1931, fully covers the points involved. These contentions were applied by the Commission in the case of Hunt and their ruling in his case was not considered by this Member to be in accordance with the provisions of the Act, as he states that Hunt should have been restored to pension as from June 1, 1927, the date on which the final payment was exhausted and that from then on he should have been paid at the proper disability rate and not ten per cent.

As will be seen from the correspondence, however, the Board of Pension Commissioners oppose the views of the Appeal Court Member which has resulted in an impasse. My views on the matter remain unchanged and I feel that the action of the Board of Pension Commissioners has resulted in a considerable unwarranted expenditure of public monies. It is clearly not the intention of the legislation to permit payments to be made to pensioners beyond the amounts to which they are entitled. While I appreciate the difficulty of determining accurately in all cases the date on which a pensionable assessment decreased, many of the cases are comparatively simple. In many instances the pensioners were examined in 1920, at which time the medical examiners definitely stated that the disability would decrease or cease in one, two or three years, and in such cases, when examinations carried out after 1930 confirm the findings of earlier medical boards, it would seem equitable to reduce assessment on the dates as foreseen by these medical boards. It should, I think, be stated that the remarks of the Chairman of the Board of Pension Commissioners regarding the folly of carrying out thousands of pension examinations daily are irrelevant to the particular point at issue. In the cases now under observation medical boards have been held and all I have suggested is that the Board of Pension Commissioners give

consideration to the matter of paying pensions not incommensurate with the disabling conditions.

There is one further point that I should like to add to this submission which concerns the difficulties encountered in obtaining interpretations of the Pension Act. The present Act is like others open to varying interpretations and while the Appeal Court is authorized to interpret the Act, it may interpret only the matters submitted to it by the Pension Tribunals. As the jurisdiction of the Tribunals would appear to be confined to questions of entitlement to pension, it will be seen that the matter of adjustments cannot come before the Appeal Court for decision. In cases like the present where there is a difference of opinion between myself and the Pension Commissioners involving, in my opinion, an over-expenditure from Government funds, there is nothing further I can do except report the facts as I see them for the information of the Treasury Board.

Yours truly,

A. H. BROWN, *for A.G.*

The Secretary, Treasury Board.

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TREASURY BOARD, September 26, 1932.

DEAR SIR,—The Treasury Board has considered your communication, of the 18th ultimo, respecting restoration of pensions to pensioners who accepted final payment in 1920, and the adjustment to be made in such cases.

I am directed to advise you that, in the opinion of the Board, the interpretation of the Pension Appeal Court concerning payments should be accepted, since that body is authorized to construe the Pension Act. In the matter of adjustments it would appear that the method now employed is perhaps the only workable method under which effect can be given to the terms of the statutes.

Yours very truly,

W. C. RONSON, *Acting Secy.*

The Auditor General.

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*Correspondence submitted with letter of the 18th of August, 1932, to Treasury Board.*

AUDIT OFFICE, September 23, 1931.

DEAR SIR,—With reference to re-instatement of the above named pension account. it is noted that this pensioner received pension at the rate of 10% for a ten year period from 1929 to 1930, the rate dropping to 5% as from October, 1930. As the file indicates that no medical examination was carried out between May 1920 and March 1931, is it to be understood that your Board considers the disabling condition as having remained stationary at 10% for the ten years up to October, 1930?

In view of the wording of the act as amended, Chapter 35, Sec. 10, 20-21 Geo. V, "if his pensionable disability has persisted but has not increased" it would appear that only cases in which the pensionable disability had continued to the same degree could be considered as coming under this section. Any medical examination at a subsequent date which disclosed a lessening of the pensionable disability could hardly determine the date at which such change occurred and therefore it would not appear to be possible to arrive at the total pension payable over the lapsed period.

My interest necessarily is directed only towards the protection of Government monies. With this end in view, I should be glad to be advised whether your Board considers that adequate safeguards are being employed to prevent any possible overissues in cases similar to that now under review.

Yours truly,

GEO. GONTHIER, *A.G.*

The Chairman, Board of Pension Commissioners.

BOARD OF PENSION COMMISSIONERS, October 6, 1931.

DEAR SIR,—I have your letter of the 23rd of September with reference to the marginally noted.

With reference to the second paragraph of your letter in which you say—"Is it to be understood that your Board considers the disabling condition as having remained stationary at 10% for the ten years up to October, 1930?" I would say that the Board does not give any consideration to this question at all. During that period, the man may have had no disability, or he may have been 100%, but when he comes up for review on October, 1930, he is entitled to be paid during the past period at the same rate that he was receiving when he took a final payment, provided that on the 1st of October, 1930, his disability persisted. The Statute is quite clear and to any solicitor would not require a second reading.

Yours truly,

J. T. C. THOMPSON, *Chairman.*

The Auditor General.

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AUDIT OFFICE, October 23, 1931.

DEAR SIR,—In view of differences of opinion between the Board of Pension Commissioners and myself with reference to certain classes of pension payments, I shall be glad to be informed of your interpretation of Sub-section 9 of Section 25 of the Pension Act as amended by Section 10 of Chapter 35 of the Statutes of 1930. This Section reads as follows:—

> "Any pensioner who has accepted a final payment may, if his pensionable disability has persisted, but has not increased, be restored to pension in respect thereof as from the date upon which the amount of the final payment received by him is or was equal to the sum of the instalments of pension which he would have received if, instead of accepting a final payment, he has continued to receive pension at the rate in force immediately before such final payment was made; provided that no pensioner so restored to pension shall be entitled to any additions to pension on account of marriage, children or dependent parents, for any period prior to the first day of October, 1930."

The difference of opinion is in respect of the interpretation of a pensionable disability that has persisted. The Commissioners take the view that a pensionable disability persists even where it has diminished from ten per cent, to one per cent, and that in any such case, pension may be reinstated at a ten per cent rate up until October, 1930. I fail to see that the Section quoted supports any such interpretation. In my opinion, while a disability that diminishes, does in a minor degree still exist, the ***pensionable*** disability which was ten per cent. does not *persist* and is, therefore, not re-instatable under the Act. In this connection it is to be noted that Section 25 (8) deals with disabilities that have increased.

In order to illustrate the importance of the Commission's interpretation in its effect upon Government expenditure the following hypothetical case is given: A pensioner who in 1920 had a disablement assessed for pension purposes as ten per cent to fourteen per cent. was given, at his own request, a final payment amounting to $600 in lieu of a monthly pension for $14 which represents the pension for a soldier, his wife and three children. In 1930 he applied for reinstatement and a medical board after examining the man found that he was then disabled to the extent of only one per cent.

The following is the adjustment the Commissioners would have made in this case (according to their interpretation of the Act).

| | |
|---|---|
| Pension—120 months at $14.00 | $1,680 00 |
| Gratuity for 1% assessment | 100 00 |
| | $1,780 00 |
| Less—final payment made in 1920 | 600 00 |
| Additional amount to be paid pensioner | $1,180 00 |

This pensioner therefore would be paid pension at a ten per cent. rate for a considerable period although his actual disabling condition probably was one per cent. for a portion of that period. The Commissioners also claim that even if there was no disabling condition at all during part of the period, payment of the above amount should be made. This view, in my opinion, is not in accordance with the intention expressed in Section 24, Sub-sections 1 and 2 of the Act of 1927, which provides that pensions for disabilities shall be awarded and continued in accordance with the extent of the disability as estimate by the Commissioners.

The procedure followed by the Board in this class of cases involves payments of pensions which in my opinion are incommensurate with the disabling conditions on which the pensions are supposed to be based and if I am correct in my view public money is being expended beyond the amount for which there is statutory authority.

I may point out that while I have taken a hypothetical case to illustrate my point, concrete cases could be given where disabilities has diminished and where immediate payments up to more than $1,000 were involved.

In view of the fact that the matter is of a pressing nature in that substantial amounts are involved, I shall be glad to have your opinion at as early a date as possible.

Yours truly,

GEO. GONTHIER, *A.G.*

Deputy Minister, Justice Department.

DEPARTMENT OF JUSTICE, November 3, 1931.

Dear Sir,—I have to acknowledge receipt of your letter of the 23rd ultimo in which you request my opinion as to the meaning of subsection 9 of section 25 of the Pension Act as amended by section 10 of Chapter 35 of the Statutes of 1930. I note that a difference of opinion in respect of the interpretation of a pensionable disability that has persisted has arisen and that you take the view that while a disability that diminishes does in a minor degree still exist, a pensionable disability which was determined at a certain percentage at the time of acceptance of a final payment should persist to the extent it was at the time of the acceptance of the final payment. In my opinion your view is the correct one.

Yours truly,

W. STUART EDWARDS, *D.M.*

The Auditor General.

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AUDIT OFFICE, December 18, 1931.

DEAR SIR,—With further reference to my letter of September 23rd last, and your reply of October 6th, relative to the re-instatement of pension of the above noted pensioner, I may say that I have taken this matter up with the Justice Department and enclose copy of a letter received from the Deputy Minister of that department. The previous correspondence will show that, in my opinion, sub-section 9 of Section 25 of the Pension Act does not provide for re-instatements to pension in cases where the pensionable disability has diminished since final payment was made, and that such action would call for payments of pension at rate incommensurate with the actual disabling conditions on which the re-instatement is based. The Justice Department agrees with my view of this question.

In these circumstances will you please inform me as to any action your Board may propose to take regarding the payments made for which there is no statutory authority and which, under the provisions of the Consolidated Revenue and Audit Act, do not appear to be proper charges against the Parliamentary appropriation.

Yours truly,

GEO. GONTHIER, *A.G.*

The Chairman, Board of Pension Commissioners.

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BOARD OF PENSION COMMISSIONERS, December 21, 1931.

DEAR SIR,—I have your letter of the 18th of December enclosing copy of an opinion by the Deputy Minister of Justice dated the 3rd November. I entirely disagree with your interpretation of the Section in question and also that placed upon it by the Deputy Minister of Justice. The Commission proposes to have this section interpreted by the Pension Appeal Court as provided by Section 66, Chapter 35, 20-21 George V.

In order to get the matter before the Appeal Court the pensioner will be notified, action will be taken in accordance with the interpretation placed upon the section by you and the Deputy Minister of Justice. The Legion on behalf of the pensioner will appeal to the Tribunal. Both the Legion and the Commission have arranged for a speedy hearing pro forma. The Chairman of the Pension Tribunal will notify you, and also notify the Deputy Minister of Justice of the hour, date and place of hearing. An appeal will thereupon be taken to the Pension Appeal Court, and the Court will be asked to interpret the Section in question, and Commission will abide by its interpretation.

In the meantime no action will be taken on any of the other cases involved in the question in dispute.

Yours truly,

J. T. C. THOMPSON, *Chairman.*

The Auditor General.

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BOARD OF PENSION COMMISSIONERS, April 20, 1932.

DEAR SIR,—With reference to your letter of the 23rd of September, 1931, and subsequent correspondence, I may say that under date of the 28th December, 1931, the Pension Tribunal rendered the following decision:—

"Restore to pension for disability resulting from Otitis Media, under Section 25 (9) of the Pension Act."

An appeal against this decision was entered by Commission Counsel with the Pension Appeal Court and that body gave judgment allowing the appeal. On receipt of the judgment of the Pension Appeal Court, pension was reinstated at the rate of five per cent as provided by the 1930 amendments to the Pension Act.

Yours truly,

W. E. DEXTER, *Secy.*

The Auditor General.

AUDIT OFFICE, July 13, 1932.

DEAR SIR,—With reference to previous correspondence relative to the pension account of A. J. Hunt, it is noted that the Pension Appeal Court has confirmed the decision of the Pension Tribunal to restore pension under Section 25 (9) of the Pension Act. It is pointed out that this decision covers only one feature of my objections, namely, the eligibility of the pensioner to restoration of pension. The decision of the Court is, of course, accepted as final in that respect. The basis of the adjustment in restoring this pension was another question to which I took exception in my letter of September 23rd last, but this point was not covered by the decision of the Court as it was not brought before them. It was referred to, however, by one of the judges when giving his decision and as it bears directly on the question at issue, namely the payment of pension at a ten per cent rate over a period when the actual disablement may have represented a lower assessment, I am enclosing for your attention a copy of an extract taken from the "Reasons for Decision" as given by Judge Mr. L. P. Sherwood. I shall be glad to have your comments on these "Reasons."

I feel it my duty in the protection of Government monies that the plan of adjustment followed by your Board in restoring this and several hundred other similar cases should be referred for the consideration of the Treasury Board, especially in view of the fact that these "Reasons for Decision" support my opinion in the objections I raised to your plan of adjustment.

Any comments you may wish to offer in reply to this letter will be included in my reference.

Yours truly,

A. H. BROWN, *for A.G.*

The Chairman, Board of Pension Commissioners.

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*Extract from "Reasons for Decision" in Pension Appeal Court Decision as given by Member Mr. L. P. Sherwood*

Though not necessary to the decision of this appeal I desire to make some observations upon contentions put forward in the able arguments of the Chief Commission Counsel, Major Olmstead, and Mr. Bowler, who represented the applicant.

As I understand these gentlemen they contended (1) that a former member of the forces who had commuted and later applied for restoration to pension is entitled to be reinstated under sub-sec. 9, if on examination for assessment he be found to have any disability as, for instance, to the extent of 1 per cent. (2) That on such disability being recognized he would be paid pension at the rate in force immediately before such final payment was made up to the date of application for restoration, or date of assessment less the amount of the final payment, after which he would receive pension appropriate to the degree of disability as assessed. I very much doubt that this was the intention of Parliament. I do not think it necessarily follows from the language used and it would create a situation which seems absurd. Assume a man to have commuted in 1920, in Class 19 ($90 per year). He does not apply for restoration until 1950, at which time he is found to have a disability of 1 per cent. A disability of 1 per cent to 4 per cent is compensable by a gratuity in the discretion of the Commission not exceeding $100. He would be entitled to a gratuity of say $25 and pension at the rate of $90 per year for 30 years less the amount of the final payment, say $600.

I may have slightly misunderstood the Chief Commission Counsel because the foregoing does not seem to accurately represent the practice of the Commission. In the case of Mr. Hunt now before us, I find that he commuted in October, 1921. He then received $600 less $67.50, representing the amount of pension paid subsequently to 1st September, 1920, a net amount of $532.50. He was examined at the instance of the Commission in March, 1931, and an assessment of 5 per cent was approved by that body on 8th April, 1931. The form B.P.C. 250-B on the file, being B.P.C. authority for payment states—

> "pension reinstated September 1, 1920, and to be paid at Class 19 from September 1, 1920, to September 30, 1930, and Class 20 from October 1, 1930. Final payment by agreement of $600 to be recovered. Reinstated under the amendments of the Pension Act effective October 1, 1930."

It does not seem to me that either the contention of Counsel at the hearing, as I understood it, or this ruling is in accord with the provisions of the Act.

It will be observed that the direction of the B.P.C. is to reinstate from 1-9-20. The Act provides for restoration from the date upon which the amount of the final payment received was equal to the sum of instalments which would have been received if instead of accepting a final payment, the member of the forces had continued to receive pension at the rate in force immediately before such final payment was made. This variation from the Act is technical only, seems practical from an accounting point of view and has no material effect measured in money. But the direction of the B.P.C. proceeds to authorize pension in Class 19 (10 per cent to 14 per cent disability) from 1-9-20 to 30-9-30, and Class 20 (5 per cent to 9 per cent disability) from 1-10-30. I do not find any basis in law for such direction.

Sub-sec. 9 provides in effect that when a member of the forces who has commuted is found to have a disability which has not increased as compared with its extent at the date of final payment, the date is to be ascertained on which the amount of the final payment would have

been exhausted had the member of the forces continued to receive pension at the rate in force immediately before such final payment was made. He is to be restored to pension as of such date. Presumably the Commission has construed the Act to mean that as of the effective date of the 1930 legislation the member of the forces is to be restored to the pension he was receiving before the final payment. The Act does not so state. It says that from a date ascertained as I have indicated, a member of the forces shall be restored to pension in respect of his disability entitling to pension which has persisted but has not increased. The reinstatement I calculate would be as of 1st June, 1927. Just how the extent of disability at that date is to be arrived at I cannot say. The question is one within the sole purview of the Commission.

In the case in point disability as at 1-10-30 has been assessed at 5 per cent on the basis of examination made in March 1931, from which I gather that a similar estimate may be made of the disability, if any, existing in June 1927. This seems to be the substance of the proposal of the Canadian Legion to the Parliamentary Committee of 1928.

I quote the following extract from the statement of Mr. Bowler (Report of Proceedings, p. 54):—

> "Now, the recommendation of the Legion is that all cases where final payments are accepted should be reviewed if there is still a disability, and that the disability be assessed accordingly back to the date of the acceptance of the final payment, and that the amount of the final payment be deducted and an adjustment made accordingly."

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BOARD OF PENSION COMMISSIONERS, August 9, 1932.

DEAR SIR,—With reference to your letter of the 13th of July in this matter, enclosing copy of an extract from the observations of Colonel Sherwood of the Pension Appeal Court, I would say that I consider the procedure adopted by the Commission is perfectly correct. The same situation holds good with regard to all pensioners, and particularly those who are examined at intervals of from one to five years. That is to say, a pensioner placed on a five year review may develop an increased disability a year after having been medically re-examined and, unless he complains pension is continued at the lower rate until the expiration of the five years when the increase is discovered through medical examination and a new assessment made. The same method applies in the case of a decreased disability.

To obtain something approaching mathematical accuracy with regard to assessments, it would be necessary to examine some 76,000 pensioners daily. The folly can be seen at a glance.

Yours truly,

J. T. C. THOMSON, *Chairman.*

The Auditor General.

# CORRESPONDANCE ÉCHANGÉE AVEC LE CONSEIL DU TRÉSOR

## Questions référées au Conseil du Trésor n'ayant pas encore été réglées

BUREAU DE L'AUDITEUR GÉNÉRAL, 13 février 1932.

MONSIEUR,—Je crois devoir attirer votre attention sur certaines questions soumises par moi au Conseil du Trésor depuis 1924, et, sur lesquelles, à ma connaissance, il ne s'est pas encore prononcé. La correspondance s'y rapportant a paru dans mes rapports précédents.

Rapport 1923-24—20 novembre 1924, page d 38—"Allocations pour uniformes des employés de l'État".

Rapport 1924-25—2 octobre 1925, page d 36—Frais de déménagement non autorisés par le Conseil du Trésor.

Rapport de 1926-27—22 avril 1927, page 203 et 11 mai 1927, page 206—Paiement à des fonctionnaires permanents de la Chambre des communes pour travaux supplémentaires dans les comités du Sénat et de la Chambre des communes.

Rapport de 1929-30—27 mars 1930, page 309—Manque d'uniformité dans les comptes pour les frais de déménagement. 15 octobre 1930, page 306—Loi de pension 1924: Fonctionnaire ayant dépassé la limite d'âge. 17 décembre 1930, page 310—Fonctionnaires occupant des positions ne relevant pas de la loi du Service Civil, pouvant se réclamer de la loi de Pension, 1924.

Le 11 juin 1930, je fis également rapport que contrairement aux dispositions de l'article 38 de la loi des Juges, un paiement de $1,000 avait été fait au juge de la Cour de comté, L. St. G. Stubbs. (Voir rapport 1929-30, volume 1, page 310). Je n'ai reçu aucune directive du Conseil du Trésor relativement à ce paiement et le recouvrement n'en a pas été effectué.

Il semblerait opportun que je fusse informé des intentions du Conseil du Trésor relativement à ces questions afin que les dépenses s'y rapportant soient uniformisées et vérifiées de façon satisfaisante.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

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## Remises de revenus devant être faites au nom du Receveur Général

BUREAU DE L'AUDITEUR GÉNÉRAL, 7 avril 1932.

MONSIEUR,—Des inspections faites par mes vérificateurs dans différents ministères révélèrent que des remises de revenus étaient faites fréquemment par chèques ou mandats poste émis au nom d'un fonctionnaire du Département, qui les endosse et en verse le montant au crédit du Receveur Général. Pour différentes raisons, et plus particulièrement pour éviter la possibilité de détournements, toutes les remises de revenus devraient être faites au nom du Receveur Général. Dans ce but il serait, je crois, opportun que les ministères soient avisés que tous les modèles de comptes spécifient que la remise doit être faite au nom du Receveur Général.

A l'heure actuelle cette question est d'une grande importance. Le dollar américain faisant prime sur le dollar canadien, il est facile pour un fonctionnaire recevant un paiement en fonds américains, d'en effectuer le change et, tout en gardant pour lui la prime, de verser au crédit du Receveur Général le montant de la remise en fonds canadiens. Si les remises étaient faites au nom du Receveur Général, le montant perçu lui serait crédité en totalité.

Je tiens à signaler cette façon de faire au Conseil du Trésor pour qu'il puisse prendre les mesures qu'il jugera utiles.

Votre tout dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

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MINUTE DU CONSEIL DU TRÉSOR—19 avril 1932.

L'Auditeur Général a porté à la connaissance du Conseil du Trésor que, fréquemment, les remises de revenus sont faites au nom d'un fonctionnaire, et qu'il serait à conseiller quelles soient toutes faites au nom du Receveur Général.

Le Conseil du Trésor reconnaissant l'opportunité de la recommandation de l'Auditeur Général ordonne que, dès que les mesures nécessaires pour ce faire auront pu être prises, les modèles de comptes envoyés par les ministères spécifient que toutes les remises de revenus doivent être faites au nom du Receveur Général.

W. RONSON,

*Secrétaire intérimaire.*

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**Légalité d'un paiement additionnel à un fonctionnaire permanent, faisant question—Chambre des communes—Crédit 396**

BUREAU DE L'AUDITEUR GÉNÉRAL, 9 avril 1932.

MONSIEUR,—Conformément aux dispositions de l'article 41, alinéa 2, de la loi du Revenu consolidé et de la Vérification, (Ch. 178, S.R.C. 1927), je fais rapport au Conseil du Trésor de ce que deux paiements de $1,000 chacun furent faits, sans autorisation légale, au cours de l'année, à M. C.-W. Boyce, chef adjoint des journaux anglais de la Chambre. Ces deux paiements avaient été ordonnancés par le greffier de la Chambre.

Ces deux paiements furent imputés au crédit 396 de la loi de Finances accordant des fonds "pour la préparation de l'Index général des journaux de la Chambre des communes." Comme l'article 17 de la loi du Service Civil stipule qu'"à moins d'une autorisation spéciale du Parlement, un fonctionnaire permanent ne peut recevoir, en plus de son traitement régulier, un paiement additionnel," je suis d'avis que ces paiements furent faits sans l'autorisation spéciale nécessaire, le crédit de $2,000.00 voté par le Parlement ne spécifiant pas que la préparation de l'Index serait faite par M. Boyce, fonctionnaire permanent.

En plus d'avoir à faire rapport de ces paiements comme ayant été faits sans autorisation légale, je dois également le faire en vertu des dispositions de l'article 43, car, à mon avis, ils n'étaient pas légitimement dus à M. Boyce.

La préparation de l'Index a des rapports si étroits avec le travail de M. Boyce que l'on peut dire qu'elle en est une des parties intégrantes; il n'est même que raisonnable de penser que tous les travaux concernant les journaux anglais sont au nombre de ceux dont M. Boyce doit normalement s'acquitter, ou faire faire sous sa surveillance, et qu'ils sont par suite rétribués par son traitement

ordinaire. Je ne puis me rallier à l'opinion du Greffier de la Chambre, d'après laquelle, les dispositions de l'article 62 de la loi du Service Civil autoriseraient le paiement de ces travaux du fait qu'ils furent faits pendant la prorogation du Parlement. Je ne sache pas qu'il ait jamais été admis que les fonctionnaires de l'une des deux Chambres touchant un traitement mensuel, tant durant la session que pendant la prorogation, jouissent du "privilège" de retirer pendant la prorogation un traitement additionnel pour un travail en rapport direct avec celui de leur position. Je suis par suite d'avis qu'il faut s'en rapporter aux dispositions de l'article 17 et non de l'article 62.

Ci-inclus ampliation de la correspondance échangée entre le Greffier de la Chambre des communes et mon Bureau au sujet du premier paiement de $1,000. Le second paiement ne donna pas lieu à un nouvel échange de lettres car, comme vous le verrez, il fut fait en février, c'est-à-dire postérieurement à la lettre où je m'objectais au premier.

Afin d'avoir des directives bien définies, et savoir jusqu'à quel point les dispositions de la loi du Service Civil régissaient le status des employés de l'une ou l'autre des deux Chambres, je dus, à différentes reprises, au cours des dernières années, soumettre différents cas analogues au Conseil du Trésor. Un d'entre eux fut référé au Ministère de la Justice, qui confirma mon interprétation de la loi; le Conseil du Trésor ordonna, en conséquence, la discontinuation de ces paiements irréguliers, mais l'on ne se conforma pas à sa décision.

J'estime qu'il serait très utile que le Conseil du Trésor décide, dans quelle mesure l'article 62 de la loi du Service Civil exempte les fonctionnaires des deux Chambres des dispositions des autres articles de la loi.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

REMARQUE.—*Cette lettre est restée sans réponse.*

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BUREAU DE L'AUDITEUR GÉNÉRAL, 21 janvier 1932.

MONSIEUR,—Il ressort de la vérification de vos dépenses de 1931-1932 que pour avoir préparé l'Index général des journaux de la Chambre des communes, un chèque de $1,000 fut créé en faveur de M. W. C. Boyce, chef adjoint des journaux anglais.

Le crédit 396 de la loi de Finances, 1931, prévoit bien une somme de $2,000 pour la préparation de cet index, mais il omet de spécifier par qui sera fait ce travail. Je vous prierai de vouloir bien me faire savoir en vertu de quelle autorisation M. Boyce en fut chargé.

L'article 17 de la loi du Service Civil stipule, qu'"à moins d'une autorisation spéciale du Parlement", aucun paiement additionnel à son traitement régulier ne doit être fait à un fonctionnaire permanent. M. W. C. Boyce faisant partie du personnel permanent de la Chambre des communes et recevant un traitement annuel, le paiement additionnel est irrégulier, le crédit ne spécifiant pas de façon formelle qu'il devait en être le bénéficiaire. Vous vous rendez sûrement compte, qu'à moins que l'on ne prouve qu'il existe une autorisation pour faire ce paiement à M. Boyce, je me verrai dans l'obligation de mettre en question le remboursement de cette somme.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Greffier de la Chambre des communes.

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CHAMBRE DES COMMUNES, 22 janvier 1932.

MONSIEUR,—En réponse à votre lettre du 21 de ce mois, je dois encore vous faire remarquer que l'article 17 de la loi du Service Civil ne s'applique pas aux fonctionnaires de la Chambre des communes dont le status est réglé par l'article 62 de la même loi, qui se lit comme suit:

"62. Rien dans la présente loi ne saurait être interprété de façon à restreindre les privilèges dont jouissent les fonctionnaires, commis et employés du Sénat, de la Chambre des communes ou de la bibliothèque du Parlement, relativement à leur rang et préséance, ou à la présence aux heures de bureau, aux congés d'absence, ou à la poursuite, ***pendant les intersessions d'occupations qui leur procurent un traitement ou une rémunération supplémentaire*** (1918, Ch. 12, art. 35)."

Sur ma demande, le Président de la Chambre autorisa la nomination de M. W. C. Boyce par le télégramme ci-après:

"En réponse à votre lettre du 16 du courant, vous êtes autorisé à désigner M. W. C. Boyce pour préparer l'index des journaux, conformément aux dispositions du crédit.

GEORGE BLACK."

Dans la loi du Service Civil, l'article 62 et les dispositions de l'article 61 s'y rapportant régissent seuls le status des fonctionnaires de la Chambre des communes.

Votre dévoué,

ARTHUR BEAUCHESNE, *Greffier.*

L'Auditeur Général.

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BUREAU DE L'AUDITEUR GÉNÉRAL, 12 février 1932.

MONSIEUR,—Je reçois votre lettre du 22 janvier en réponse à celle que je vous écrivis concernant le paiement d'un montant additionnel à celui prévu par la loi du Service Civil pour le traitement de M. Boyce, chef adjoint des journaux de la Chambre des communes.

Toute la question est de savoir si les dispositions de l'article 17 de la loi du Service Civil s'appliquent à tous les employés permanents de la Chambre recevant un traitement annuel, ou, si comme vous le dites, l'article 61 les en exempte. S'ils sont soumis aux dispositions de l'article 17, je suis d'avis que l'autorisation du Président de la Chambre n'est pas suffisante pour permettre un paiement qui, d'après la loi, ne peut être fait qu'avec une autorisation spéciale du Parlement.

Les conclusions auxquelles vous en arrivez dans votre lettre ne résolvent pas pour moi la difficulté. A différentes reprises, lors de paiements analogues à celui en question, votre interprétation des dispositions des articles 61 et 62 ayant différé de la mienne, il serait, je crois, opportun que je soumis au Conseil du Trésor le paiement faisant question afin d'avoir une directive si un cas analogue venait à se reproduire.

Toutefois, avant d'en référer au Conseil du Trésor, je vous prierai de me dire si le travail spécial confié à M. Boyce, à savoir "la préparation de l'index général des journaux anglais de la Chambre des communes" n'a pas des rapports si étroits avec les devoirs du chef adjoint des journaux anglais, que l'on ne put dire qu'elle en est partie intégrante. La description du travail pour lequel fut fait ce paiement additionnel semble indiquer qu'il est au nombre de ceux dont M. Boyce doit s'acquitter, ou faire faire sous sa surveillance, et par suite ne nécessite pas une rémunération additionnelle à son traitement.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Greffier de la Chambre des communes.

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CHAMBRE DES COMMUNES, 9 mars 1932.

MONSIEUR,—J'ai bien reçu votre lettre concernant un paiement fait à M. Boyce à même le crédit voté pour la préparation de l'Index général des journaux de la Chambre des communes. Je dois répondre dans la négative au dernier paragraphe de votre lettre du 12 février 1932.

Je suis d'avis que si la préparation de l'Index des journaux anglais, pour une période de plus de 15 ans, rentre dans les devoirs incombant à M. Boyce, la même règle aurait dû s'appliquer dans le cas de MM. Throop et Ollivier, avocats de la Chambre, qui touchèrent chacun $3,000, lors de le revision des Statuts.

Votre dévoué,

ARTHUR BEAUCHESNE, *Greffier.*

L'Auditeur Général.

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## Auxiliaires temporaires touchant un traitement plus élevé que celui fixé par le barême de la Commission—Chambre des communes—Crédits 104 et 396

BUREAU DE L'AUDITEUR GÉNÉRAL, 24 juin 1932.

MONSIEUR LE MINISTRE, — Les bordereaux justifiant du paiement du traitement des fonctionnaires permanents et des auxiliaires temporaires de la Chambre des communes me sont, après paiement, transmis pour vérification. Il ne se présente aucune difficulté au cours de la vérification des traitements payés aux fonctionnaires permanents, leur nomination, transfert, promotion, traitement, classement étant, d'après les dispositions de l'article 61 de la Loi du Service Civil soumis au régime de cette loi, la Commission du Service Civil émet des certificats de nomination me fournissant tous les renseignements voulus sur le traitement et le classement de chacun d'eux.

Il n'en est pas de même dans le cas des auxiliaires temporaires. L'article, cité ci-avant, ne s'appliquant qu'aux fonctionnaires permanents des deux Chambres et de la Bibliothèque du Parlement, les auxiliaires ne sont pas nommés par la Commission et il ne m'est transmis aucun certificat m'indiquant leur classement et leur traitement. A ma connaissance, la seule disposition légale concernant la nomination et le traitement de ces auxiliaires est celle contenue dans les articles 85 et 91 des "Règlements de la Chambre des communes." L'article 85 prévoit que " Au début de chaque session, le greffier engage, sous réserve de l'approbation de l'Orateur, les commis surnuméraires que requiert le service de la Chambre. Il en augmente le nombre à mesure que les affaires publiques en font sentir la nécessité ", et en ce qui concerne leur traitement l'article 91 stipule que " avant de remplir une vacance survenue dans le service de la Chambre l'Orateur s'assure qu'il est nécessaire de maintenir la charge en question. L'Orateur détermine les appointements que comporte cet emploi, sauf approbation par la Commission de la régie intérieure et par la Chambre ". Il ressort de ces deux articles que le Greffier et l'Orateur peuvent nommer les auxiliaires temporaires, mais que leur traitement doit être fixé par l'Orateur, sous réserve de l'approbation du comité de régie intérieure et de la Chambre.

D'après M. Beauchesne, l'article 91 serait tombé en désuétude car il s'appliquait uniquement aux fonctionnaires permanents dont les appointements sont maintenant fixés par le barème des traitements de la Commission du Service Civil. Comme toutefois cet article paraît dans les règlements de la Chambre des communes revisés en 1927, c'est-à-dire, dix neuf ans après la mise en vigueur de la loi du Service Civil, il est raisonnable de supposer qu'il s'applique à l'une ou l'autre des deux classes d'employés, si ce n'est pas à celle des fonctionnaires permanents, ce doit à l'autre classe d'employés, à savoir, les auxiliaires temporaires.

Il ressort de la correspondance échangée à ce sujet qu'un sténographe parlementaire, M. Casgrain, dont j'ai choisi le cas pour illustrer les difficultés que présente la vérification des bordereaux de paie des auxiliaires, reçut un traitement supérieur de cent pour cent au minimum et de cinquante pour cent au maximum du traitement des fonctionnaires de sa classe, tel que prévu par le barème des traitements de la Commission du Service Civil. Comme d'après l'article 10 de la loi du Service Civil, le classement et le barème des traitements de la Commission ont été approuvés par le Parlement, ce serait une anomalie, bien que ce classement s'applique en fait uniquement aux fonctionnaires permanents, si des auxiliaires temporaires, s'acquittant des mêmes devoirs que des fonctionnaires permanents, pouvaient recevoir un traitement deux fois plus élevé. M. Beauchesne prétend que, sur sa recommandation, l'Orateur peut fixer les traitements, mais il ne dit pas sur quelles dispositions légales il base sa prétention, et à défaut d'une telle disposition légale, le traitement de M. Casgrain aurait été payé sans l'autorisation requise.

En ce qui concerne le dire de M. Beauchesne que l'Orateur peut fixer, sur sa recommandation, le traitement des auxiliaires temporaires, comme il n'indique aucune disposition statutaire donnant cette autorisation et comme le traitement payé à M. Casgrain fut plus élevé que celui du barème des traitements, tel qu'approuvé par le Parlement pour cette classe d'employés, je crois de mon devoir, en vertu des dispositions de l'article 41, alinéa 2, de la loi du Revenu consolidé et de la Vérification (Ch. 178, S.R.C. 1927) de faire, par votre entremise, rapport au Conseil du Trésor que, en 1931-32, le comptable de la Chambre des communes, " a employé des deniers à des objets non autorisés par autorité législative ".

Ci- inclus, ampliation de la correspondance échangée à ce sujet avec le Greffier de la Chambre des communes. Je dois ajouter que M. Casgrain fut de nouveau employé au cours de la dernière session et que le même traitement que celui auquel j'avais fait objection lui fut encore payé.

Bien que je n'aie mentionné le cas que d'un seul employé, la même situation existe relativement au traitement et au classement de la presque totalité des auxiliaires temporaires de la Chambre des communes. Ci-inclus, ampliation de quelques bordereaux justifiant les traitements payés à ces employés. Ils permettent de voir qu'il ne m'est pas possible, avec les renseignements qui me sont fournis, de m'assurer que ces fonctionnaires reçoivent le traitement prévu pour leurs services. Les bordereaux n'indiquent pas, dans chaque cas, le classement de la position occupée, et comme l'on ne me transmet aucun document, prouvant que le montant du traitement a été fixé comme il le devait, la vérification qu'il m'est possible de faire se borne à m'assurer que les calculs sont exacts. En conséquence il serait opportun d'établir une règle relativement aux traitements devant être payés aux auxiliaires temporaires, pour les cas, tout au moins, où le traitement est supérieur à celui des employés permanents de la même classe. En outre il devrait m'être délivré ampliation des certificats de nomination et les bordereaux de paie devraient mentionner la position occupée par chacun des employés.

J'ai l'honneur d'être, Monsieur le Ministre,

Votre obéissant serviteur,

GEO. GONTHIER, *A.G.*

Le Ministre des Finances.

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*Ampliation de la correspondance, pages 307, 308, 309*

CONSEIL DU TRÉSOR, 29 septembre 1932.

MONSIEUR,—En réponse à votre rapport du 24 juin dernier, concernant les employés temporaires de la Chambre des Communes, je vous délivre, pour votre gouverne, ampliation d'une opinion du Sous-ministre de la Justice et d'une lettre adressée au Greffier de la Chambre des communes.

Votre dévoué,

W. C. RONSON, *Secrétaire Intérimaire.*

L'Auditeur Général.

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MINISTÈRE DE LA JUSTICE, 10 septembre 1932.

MONSIEUR,—1. J'ai bien reçu votre lettre du 25 du mois dernier, ainsi que la correspondance qui y était jointe concernant la nomination et les traitements des employés temporaires de la Chambre des communes.

Il ressort de cette correspondance que, d'après l'Auditeur Général, le Greffier et le Président de la Chambre peuvent nommer les employés temporaires, mais que leur traitement doit être fixé par le Président, sous réserve de l'approbation du Comité de régie interne et de la Chambre; de son côté, le Greffier de la Chambre prétend que, sur sa recommandation, le président peut fixer le montant des traitements. Le Conseil du Trésor désire savoir quelle est, à mon avis, celle de ces deux opinions qui est exacte.

2. Le droit de fixer le traitement des personnes employées temporairement pour le service de la Chambre, par le Greffier ou le Sergent d'armes, avec l'approbation du Président et conformément aux dispositions des articles 85 et 87 (4) des Règlements de la Chambre des Communes doit, à mon avis, être supposé (en l'absence de toute disposition spéciale applicable à ces cas) découler logiquement du pouvoir qui leur est donné d'employer ces personnes; leur traitement peut être fixé d'après la règle autorisant leur nomination, sous réserve il va sans dire, que les fonds nécessaires pour le paiement des traitements aient été votés par le Parlement.

3. L'article 91, auquel réfère l'Auditeur Général, ne s'applique, à mon avis, qu'aux fonctionnaires permanents de la Chambre, et la dernière partie dudit article concernant les traitements devant leur être payés doit être considérée comme nulle et frappée de déchéance par suite des dispositions de l'article 61 de la loi du Service Civil.

Votre dévoué,

W. STUART EDWARDS, *Sous-ministre de la Justice.*

Le Secrétaire Intérimaire du Conseil du Trésor.

CONSEIL DU TRÉSOR, 29 septembre 1932.

MONSIEUR,—Le Conseil du Trésor a pris en considération un rapport de l'Auditeur Général concernant la vérification des listes de paye de vos employés temporaires.

Le Conseil du Trésor partage le point de vue de l'Auditeur Général que la vérification en serait facilitée s'il lui était soumis copie des certificats les nommant et si les bordereaux de paye indiquaient la position occupée par chacun d'eux.

En conséquence, j'ai reçu instructions de vous demander de vous conformer à la procédure conseillée par l'Auditeur Général.

Votre dévoué,

W. C. RONSON, *Secrétaire Intérimaire.*

Le Greffier dt la Chambre des Communes.

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*Ampliation de la correspondance jointe à la lettre écrite au Ministre des Finances le 24 juin 1932*

BUREAU DE L'AUDITEUR GÉNÉRAL, 23 mars 1932.

MONSIEUR,—Au nombre des pièces justificatives appuyant les dépenses chargées au crédit 104 "Publication des débats" se trouve le bordereau des traitements payés du 16 au 30 avril 1931, qui se lit comme suit:

Copistes des débats.

| | | | | |
|---|---|---|---|---|
| 1 | (J. A. Casgrain) | 15 jours à | $15 00..... | $ 225 00 |
| 14 | " | 15 jours à | 6 50..... | 1,365 00 |
| 1 | " | 15 jours à | 6 00..... | 90 00 |
| 1 | " | 15 jours à | 3 50..... | 52 00 |

Comme jusqu'au 15 avril dernier M. Casgrain fut payé à raison de $10 par jour, voudriez vous me délivrer ampliation du document autorisant de porter son traitement à $15.

Votre dévoué,

A. H. BROWN, *pour l'Aud. Gén.*

Le Greffier de la Chambre des communes.

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CHAMBRE DES COMMUNES, 26 mars 1932.

MONSIEUR,—J'ai bien reçu votre lettre du 23 de ce mois. C'est sur ma demande, et avec l'autorisation de Son Honneur le Président de la Chambre des communes, que M. Casgrain reçut une augmentation. Il n'existe aucun certificat, et nous avons agi dans ce cas comme nous avons toujours coutume de le faire. Les traitements de nos auxiliaires temporaires, tels que sténographes, dactylographes, copistes, pages et messagers sont fixés par le Président qui fait également les nominations, conformément aux dispositions des articles 85 et 87 des règlements de la Chambre des communes.

Votre dévoué,

ARTHUR BEAUCHESNE, *Greffier.*

L'Auditeur Général.

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BUREAU DE L'AUDITEUR GÉNÉRAL, 2 mai 1932.

MONSIEUR,—J'ai reçu votre lettre du 26 mars dernier en réponse à celle que je vous écrivis le 23 du même mois au sujet du traitement de M. Casgrain, copiste des débats.

Vous me dites que, conformément aux dispositions des articles 85 et 87 des Règlements de la Chambre, le Président nomme les auxiliaires temporaires et fixe leur traitement. Voudriez-vous me délivrer ampliation de ces articles et me dire si le rapport du Comité permanent concernant ces règlements a été approuvé par la Chambre et à quelle date?

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Greffier de la Chambre des communes.

CHAMBRE DES COMMUNES, 3 mai 1932.

MONSIEUR,—Comme vous me l'avez demandé dans votre lettre du 2 de ce mois, je vous délivre ampliation des articles 85 et 87, paragraphe 4, des Règlements de la Chambre des communes.

85. Au début de chaque session, le Greffier engage, sous réserve de l'approbation de l'Orateur, les commis surnuméraires que requiert le service de la Chambre. Il en augmente le nombre à mesure que les affaires publiques en font sentir la nécessité.

87. (4). Le sergent d'armes engage au début de la session, sous réserve de l'approbation de l'Orateur, les constables, messagers, pages et journaliers que peut requérir le service de la Chambre; il en augmente le nombre au fur et à mesure des besoins de la Chambre.

J'ajouterai que l'on a toujours considéré que l'article 91 s'appliquait au traitement des fonctionnaires permanents, mais il est pratiquement tombé en désuétude, le traitement de ces employés étant fixé conformément au barème des traitements de la Commission du Service Civil.

Votre dévoué,

ARTHUR BEAUCHESNE, *Greffier.*

L'Auditeur Général.

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BUREAU DE L'AUDITEUR GÉNÉRAL, 17 mai 1932.

MONSIEUR,—Je reçois votre lettre du 3 mai relative aux renseignements que je vous demandais sur les Règlements de la Chambre des communes concernant les auxiliaires temporaires.

Ces règlements autorisent la nomination d'auxiliaires temporaires, mais je n'y vois aucune disposition fixant le traitement de chaque classe d'employés. Je ne me suis nullement objecté à la nomination de M. Casgrain, mais à l'augmentation de traitement qui lui a été accordée. D'après le barème de la Commission du Service Civil, le traitement d'un copiste parlementaire étant de $5 par jour, si la position de M. Casgrain est comprise dans cette classe, voudriez-vous me dire en vertu de quelles dispositions légales, son traitement qui, lors de sa nomination, était de $10 fut dans la suite porté à $15.

D'après les bordereaux justifiant les traitements payés en avril 1931, aux copistes parlementaires, je constate que 1 copiste reçut $15; 14, $6.50; 1, $6 et 1, $3.50, et d'après ceux d'avril 1932, les traitements étaient les suivants: 1 commis à $15; 15 à $6.50; 1 à $5; 1 à $3.50 et 3 à $3, moins dans chaque cas la déduction de 10 pour 100. Quelles étaient les fonctions dont devaient s'acquitter ces différents employés? et leur traitement était-il tel que prévu par le barème des traitements de la Commission du Service Civil pour les positions qu'ils occupaient. S'il n'en était pas ainsi, en vertu de quelle autorisation furent ils payés.

Votre dévoué,

A. H. BROWN, *pour l'Aud. Gén.*

Le Greffier de la Chambre des communes.

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CHAMBRE DES COMMUNES, 19 mai 1932.

MONSIEUR,—J'ai reçu votre lettre du 17 du courant et je tiens à vous faire remarquer que M. J. Casgrain n'est pas et n'a jamais été copiste des débats, mais sténographe parlementaire; il assiste aux séances de la Chambre, sténographie les discours français et les dicte ensuite à un copiste. Il est soumis au même règlement que tous les sténographes temporaires nommés au cours de chaque session. La Commission du Service Civil n'a pas à intervenir pour la nomination de nos auxiliaires temporaires, quels qu'ils soient.

Votre dévoué,

ARTHUR BEAUCHESNE, *Greffier.*

L'Auditeur Général.

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BUREAU DE L'AUDITEUR GÉNÉRAL, 27 mai 1932.

MONSIEUR,—J'ai reçu votre lettre du 19 de ce mois concernant le traitement payé à M. Casgrain et à divers autres auxiliaires temporaires de la Chambre.

Je ne me suis jamais objecté au droit que vous aviez de nommer vos auxiliaires temporaires. Il ne fait aucun doute que leur nomination ne relève pas de la Commission du Service Civil, mais ce qui fait question c'est de savoir sur quelles dispositions légales vous vous appuyez pour leur payer le traitement porté sur les bordereaux de paie. Dans mes précédentes lettres je vous priais de me les indiquer, mais vous avez omis de le faire. Les règlements auxquels vous me référez vous autorisent à nommer des auxiliaires temporaires mais ne prévoient pas leur traitement.

Le cas de M. Casgrain qui donna lieu à cet échange de correspondance est un exemple des difficultés que je rencontre au cours de la vérification du paiement des traitements de ces fonctionnaires. Vous me dites que M. Casgrain n'est pas copiste des débats mais sténographe parlementaire, hors d'après le barème des traitements de la Commission du Service Civil, approuvé par le Parlement, le traitement mensuel minimum d'un sténographe parlementaire est de $210.00 et le maximum, après au moins sept ans de service $290.00, soit moins de $10.00 par jour. Le traitement de M. Casgrain fut porté à $15.00, soit le double de celui de vos sténographes permanents. Le barème des traitements de certaines classes de fonctionnaires ayant été approuvé par

le Parlement, on peut penser, à défaut de dispositions statutaires prévoyant un autre taux, qu'il voulait que ce barème s'appliquât à ses fonctionnaires comme aux autres fonctionnaires du Gouvernement. Sur quelles dispositions légales vous appuyez-vous pour porter à $15.00 par jour le traitement de M. Casgrain, auxiliaire temporaire.

Il faut en outre noter que les bordereaux concernant le paiement du traitement de vos auxiliaires temporaires ne mentionnent pas en quelle qualité chacun d'eux est employé. Comme d'après les dispositions de la loi du Revenu consolidé et de la Vérification, ils me sont transmis pour être vérifiés, il est essentiel qu'ils indiquent non seulement la classe de la position de chaque employé mais aussi en vertu de quelle autorisation ces employés sont nommés et le montant de leur traitement fixé.

A moins que je ne sache à quelle classe se rattache la position de chaque employé, il m'est impossible de m'assurer que le traitement qui lui est payé est tel que celui qui a été prévu par le Parlement pour les devoirs dont il doit s'acquitter. Voudriez-vous à l'avenir faire mentionner sur vos bordereaux de paie la classe à laquelle appartient chacun de vos auxiliaires.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Greffier de la Chambre des communes.

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CHAMBRE DES COMMUNES, 31 mai 1932.

MONSIEUR,—En réponse à votre lettre du 27 de ce mois, je tiens à vous faire remarquer que la Commission du Service Civil, n'a jamais décidé, et n'a pas le droit de décider, que nos auxiliaires temporaires seront payés d'après le barème des traitements des fonctionnaires permanents. Votre supposition que le barème des traitements de la Commisison du Service Civil doit s'appliquer à nos auxiliaires temporaires comme à tous les autres fonctionnaires, n'est justifiée ni par les faits, ni par les circonstances. Il n'existe aucune loi ou règlement donnant pouvoir à la Commission de fixer le status de ces fonctionnaires. Le traitement de nos auxiliaires temporaires est laissé à notre discrétion et l'a toujours été depuis que le Parlement existe. C'est d'ailleurs nécessaire pour assurer la continuité du service. Dans le cas de chaque fonctionnaire le traitement est sur ma recommandation fixé par le Président de la Chambre.

Durant chaque session nous prenons des sténographes temporaires et leur payons le traitement que le Président juge nécessaire pour décider les sténographes judiciaires à venir à Ottawa, en cette qualité. Nos travaux pendant la session ne pourraient se faire si nous étions limités par les dispositions de la loi du Service Civil ou les règlements de la Commission qui furent établis en vue de l'administration des ministères.

Quant au dernier paragraphe de votre letttre, je tiens à vous faire remarquer que le traitement de nos auxiliaires temporaires n'a jamais été fixé par le Parlement. Au cours de la session qui vient tout dernièrement d'être prorogée, nous engageâmes, tant pour les débats que pour les comités, neuf sténographes temporaires qui furent payés comme suit:

R. Brydie, $10.00 par jour et 30c. par page, soit $2,523.70; J. Hanley, $10.00 par jour et 30c. par page, soit $597.65; W. Perry, $10.00 par jour et 30c. par page, soit $496.25; G. H. Playle, $10.00 par jour et 30c. par page, soit $596.00; R. Whitman, $10.00 par jour et 30c. par page, soit $98.70; T. Benough, $10.00 par jour et 30c. par page, soit $34.70.

Il serait ridicule lorsque la Chambre est en session de lui demander l'autorisation de prendre de nouveaux employés chaque fois que la nécessité s'en fait sentir.

Votre dévoué,

ARTHUR BEAUCHESNE, *Greffier.*

L'Auditeur Général.

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## Paiement simultané du plein traitement de deux positions—Chambre des communes—Crédits 104 et 396

BUREAU DE L'AUDITEUR GÉNÉRAL, 2 novembre 1931.

MONSIEUR LE MINISTRE, — Veuillez trouver ci-inclus ampliation de la correspondance échangée entre mon Bureau et le Greffier de la Chambre des communes au sujet de l'emploi de Mlle M. Pouliot.

Comme je le faisais remarquer dans ma lettre du 30 juin dernier, le plein traitement de deux positions, nécessitant chacune les heures réglementaires de présence, fut payé à Mlle Pouliot, qui, durant quelques jours, fut également employée comme copiste des débats et toucha le traitement régulier de cette position.

Il est en effet exact, comme le fait remarquer M. Beauchesne, que les auxiliaires temporaires de la Chambre des communes ne sont pas placés sous le régi-

me de la loi du Service civil, mais il ne s'ensuit pas pour cela qu'il soit possible de les rémunérer d'après une modalité différente de celle des fonctionnaires permanents. Dans le paiement des traitements, il ne faut pas perdre de vue la règle fondamentale d'après laquelle un fonctionnaire ne peut simultanément occuper plusieurs positions nécessitant les heures réglementaires de présence, et recevoir plus d'un traitement. La loi du Service Civil prévoit, toutefois, des exceptions à cette règle, mais elles se bornent au cas où le traitement est insuffisant pour " indemniser l'employé de son temps de travail ". Dans le cas de Mlle Pouliot, chacun des traitements étant celui prévu pour une position nécessitant les heures réglementaires de présence, cette disposition statutaire spéciale ne lui est pas applicable.

En admettant même que, dans certains cas, les employés de la Chambre des communes puissent se trouver dans des conditions spéciales, la seule mesure qu'il me semble possible de prendre au sujet de ces paiements, que je considère irréguliers et contraires à l'esprit, sinon à la lettre, de la loi du Service civil et du classement de la Commission, est comme lorsque des paiements analogues ont été faits par un service quelconque du Gouvernement d'en faire rapport au Conseil du Trésor, comme le demande l'article 41, paragraphe 2, de la loi du Revenu consolidé et de la Vérification.

J'ai l'honneur d'être, Monsieur le ministre,

Votre obéissant serviteur,

GEO. GONTHIER, *A.G.*

Le Ministre des Finances.

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CONSEIL DU TRÉSOR, 18 juin 1932.

MONSIEUR, — En réponse à votre lettre du 2 novembre dernier, concernant les paiements faits à Mlle M. Pouliot, veuillez trouver ci-inclus ampliation de ma lettre du 3 février au Greffier de la Chambre des communes, qui vous fera connaître la décision du Conseil du Trésor sur cette question.

Votre dévoué,

W. RONSON,

*Secrétaire intérimaire.*

L'Auditeur Général.

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CONSEIL DU TRÉSOR, 3 février 1932.

MONSIEUR, — L'Auditeur Général a fait rapport au Conseil du Trésor, qu'en plus de son traitement de sténographe de la Chambre, Mlle Pouliot reçut un paiement additionnel de $148.00. L'Auditeur Général reconnaît que les dispositions de la loi du Service Civil ne s'appliquent pas aux auxiliaires temporaires de la Chambre des communes mais, à son avis, il ne s'ensuit pas qu'il soit possible de les rémunérer d'après une modalité différente de celle des employés permanents.

Le Conseil du Trésor partageant ce point de vue m'a chargé de vous demander de prendre des dispositions pour que le montant ci-dessus soit remboursé par Mlle Pouliot, à même son traitement. On n'exige pas, il va sans dire, que la totalité de son traitement soit employée dans ce but, mais qu'une retenue raisonnable soit faite chaque mois, tant que le remboursement n'aura pas été effectué en totalité.

Aussitôt que vous aurez pris des arrangements dans ce but, veuillez me les communiquer.

Votre dévoué,

W. RONSON

*Secrétaire intérimaire.*

Le Greffier de la Chambre des communes.

Conseil du Trésor, 27 septembre 1932.

Monsieur,

Ci-inclus ampliation d'une lettre adressée aujourd'hui au Greffier de la Chambre des communes au sujet des paiements faits à Mademoiselle M. Pouliot.

Votre tout dévoué,

W. C. RONSON,

*Secrétaire intérimaire.*

L'Auditeur Général.

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Conseil du Trésor, 26 septembre 1932.

Monsieur,

J'accuse réception de votre lettre du 11 du mois dernier concernant certains paiements faits à Mademoiselle Pouliot et mis en question par l'Auditeur Général comme contraires à l'esprit sinon à la lettre de la loi du Service Civil.

Vous devez vous rappeler que le 3 février dernier le Conseil du Trésor donna des instructions pour que des mesures soient prises afin que ces montants soient retenus sur le salaire courant de Mademoiselle Pouliot.

Après avoir pris en considération les rapports qui lui furent faits dans la suite, le Conseil du Trésor a décidé de maintenir sa première décision et de recouvrer le trop-payé sur tout montant pouvant être dû à Mademoiselle Pouliot.

Votre tout dévoué,

W. C. RONSON,

*Secrétaire intérimaire.*

Le Greffier de la Chambre des Communes.

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*Ampliation de la correspondance jointe à la lettre écrite au Ministre des Finances le 2 novembre 1931*

BUREAU DE L'AUDITEUR GÉNÉRAL, 30 juin 1931.

MONSIEUR,—La vérification des dépenses de la Chambre des communes, en 1930-31, a révélé que Mlle M. Pouliot qui fut régulièrement payée comme sténographe de la Chambre, du 17 mars au 31 mai 1930, à raison de $5.00 par jour, fut également payée en mai pour des travaux additionnels et reçut de ce fait:

| | |
|---|---|
| Copiste des débats, 12 jours jusqu'au 30 mai, à $4.00 par jour..... | 48 00 |
| Travaux additionnels pour le comité des pensions et des questions concernant les soldats retour du front, à dater du 17 mars..... | 100 00 |
| | $148 00 |

Les dates exactes de la durée du service de Mlle Pouliot au comité des pensions ne sont pas données, mais en ce qui concerne les deux autres positions, il est évident que durant un certain temps elle reçut la totalité du traitement de deux positions nécessitant chacune les heures réglementaires de présence.

Comme, à mon avis, il est contraire à l'esprit et à l'intention de la loi du Service Civil et au classement de la Commission qu'un employé soit payé pour plus d'une position, les paiements autres que ceux qui lui furent faits en sa qualité de sténographe de la Chambre, me paraissent être irréguliers. Voudriez-vous bien me fournir des explications à ce sujet.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Greffier de la Chambre des communes.

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CHAMBRE DES COMMUNES, 17 septembre 1931.

MONSIEUR,—En réponse à votre lettre du 30 juin dernier, je me permettrai de vous faire remarquer que comme Mlle Pouliot faisait partie de nos auxiliaires temporaires pendant la première session de 1930, elle n'était pas soumise aux dispositions de la loi du Service Civil. Vous voudrez bien aussi vous rappeler, qu'à différentes reprises, je vous ai fait observer que l'article 61 de la loi du Service Civil ne s'appliquait qu'à nos fonctionnaires permanents.

Je ne fais toutefois aucune difficulté pour admettre que Mlle Pouliot fut employée en qualité de sténographe de la Chambre et, après ses heures de bureau, fit des travaux additionnels pour le comité, le service sténographique français et M. Ch. G. Power, M.P., président du comité des pensions et autres questions concernant les soldats retour du front. Les comptes des montants payés à Mlle Pouliot furent au préalable vérifiés par M. Power et M. Gabard, chef du service sténographique français. Chaque fois que nos sténographes temporaires s'acquittent d'un travail additionnel, elles reçoivent un paiement supplémentaire, ce qui ne me semble pas être en contravention des dispositions de la loi du Service Civil qui ne s'applique à la Chambre des communes que dans certains cas bien définis.

Votre dévoué,

ARTHUR BEAUCHESNE, *Greffier.*

L'Auditeur Général.

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BUREAU DE L'AUDITEUR GÉNÉRAL, 23 juin 1932.

MONSIEUR,—J'ai reçu une lettre du secrétaire intérimaire du Conseil du Trésor m'informant que, sur le rapport que je lui adressai le 2 novembre 1931, relativement à certains paiements consentis à Mlle Pouliot, sténographe de la Chambre des communes, il vous avait demandé dans une lettre en date du 3 février dernier, de prendre des dispositions pour que les $148 en question soient remboursés par des retenues mensuelles sur le traitement de Mlle Pouliot.

Voudrez-vous me dire quels montaants ont été recouvrés jusqu'à aujourd'hui.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Greffier de la Chambre des communes.

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CHAMBRE DES COMMUNES, 25 juin 1932.

MONSIEUR,—Je reçois votre lettre du 23 courant concernant certains paiements faits à Mlle Pouliot. Je me permets de vous délivrer ampliation de la lettre que je viens d'écrire à ce sujet au secrétaire intérimaire du Trésor.

Votre dévoué,

ARTHUR BEAUCHESNE, *Greffier.*

L'Auditeur Général.

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CHAMBRE DES COMMUNES, 25 juin 1932.

MONSIEUR,—Je viens de recevoir une lettre en date du 23 juin de l'Auditeur Général, me demandant les montants qui, jusqu'à aujourd'hui, ont été remboursés par Mlle Pouliot sur les $148 qui lui avaient été payés pour des travaux additionnels faits pendant la session de 1930.

Je demeure assuré que si ce cas avait été exposé convenablement au Conseil du Trésor, il n'aurait pas demandé à son secrétaire de prendre des dispositions pour que le montant en question soit remboursé par Mlle Pouliot. Il est regrettable que de tels rapports puissent être faits par une seule des parties intéressées sans que les fonctionnaires responsables de la Chambre aient la possibilité de fournir des explications. Le cas de Mlle Pouliot n'est pas nouveau. Au cours des 16 dernières années j'ai été chargé de l'administration des affaires de la Chambre des communes, et de nombreux cas semblables se sont produits. Parmi les pièces justificatives appuyant les dépenses faites au cours de la dernière session, vous pourrez constater que de nombreux paiements analogues ont été approuvés par le Président de la Chambre. Nous ne sommes soumis à aucune règle pour le paiement de nos auxiliaires temporaires, messagers, etc., et nous pouvons ainsi réduire nos dépenses: il est moins coûteux en effet de payer quelques dollars additionnels à un employé pour des travaux supplémentaires que de nommer un nouveau fonctionnaire. Les membres du comité d'économie intérieure et le Président de la Chambre ont toujours été en faveur d'une rigide économie, en nommant pour la session, le moins possible d'auxiliaires mais sans s'occuper des règlements concernant les employés du Gouvernement.

Mlle Pouliot, outre son service régulier, fut durant la session 1930, secrétaire de M. C. G. Power, M.P., qui avait été nommé président du comité des pensions et autres questions concernant les soldats retour du front. Je consentis, au lieu de nommer un secrétaire, à ce que Mlle Pouliot, à ses moments perdus et après ses heures de bureau, fut chargée du travail très pénible d'aider M. Power président du comité des pensions ainsi que des élections. On suggéra de rémunérer Mlle Pouliot d'après le travail supplémentaire fait par elle, mais finalement, il fut décidé de lui donner $100 comme paiement total.

Quant aux $48, ils lui furent donnés pour des travaux faits après les heures de bureau, durant les séances du soir de la Chambre, Mlle Pouliot étant employée comme dactylographe du service sténographique français. Je ne voulus pas consentir à nommer une dactylographe de plus, et j'effectuai des économies substantielles en chargeant Mlle Pouliot de ce travail.

Ci-inclus, ampliation d'une lettre de M. Power, ainsi que de Mlle Pouliot.

Votre dévoué,

ARTHUR BEAUCHESNE, *Greffier.*

Le Secrétaire intérimaire du Trésor.

**Fonctionnaires nommés sans l'autorisation de la Commission du Service Civil (Ministère des Postes)**

BUREAU DE L'AUDITEUR GÉNÉRAL, 12 avril 1932.

MONSIEUR LE MINISTRE,—Je tiens à attirer votre attention sur le fait que plusieurs employés des postes restèrent en place plus longtemps que ne l'avait autorisé la Commission du Service Civil.

Lorsqu'une position de receveur des postes devient vacante, elle est fréquemment confiée à un intérimaire en attendant la nomination d'un fonctionnaire permanent. Dans les cas ci-après, je fis remarquer au Ministère des Postes qu'un délai considérable s'était écoulé avant qu'un fonctionnaire permanent ne soit nommé et, qu'en outre, les intérimaires étaient restés en place et avaient été payés après l'expiration de la période d'emploi autorisé par la Commission du Service Civil.

*Thorndale, Ont.*—M. R. Duffin, intérimaire au bureau de poste de Thorndale occupe toujours cette position et en touche le traitement bien que sa nomination n'ait été autorisée par la Commission que jusqu'au 26 août 1930, la nomination du titulaire M. Neill B. McNeill faite par la Commission Service Civil n'ayant jamais été ratifiée par le Ministère.

*Banff, Alta.*—Mme S. K. Mostad, suppléante au bureau de poste de Banff, occupe toujours cette position et en touche le traitement bien que sa nomination n'ait été autorisée par la Commission que jusqu'au 14 août 1931, la nomination du titulaire, M. C. B. Sargeant, faite par la Commission du Service Civil le 21 juillet 1931, n'ayant jamais été ratifiée par le Ministère.

*Belliveau Cove, N.-E.*—M. P. A. Thériault intérimaire au bureau de poste de Belliveau Cove, occupe toujours cettte position et en touche le traitement bien que sa nomination n'ait été autorisée par la Commission que jusqu'au 1er mars 1931, la nomination du titulaire, M. L. J. Belliveau fait par la Commission du Service Civil le 12 décembre 1930, n'ayant jamais été ratifiée par le Ministère.

*Rimouski, P.Q.*—M. J. C. R. Caron, intérimaire au bureau de poste de Rimouski occupe toujours cette position et en touche le traitement bien que sa nomination n'ait été autorisée par la Commission du Service Civil que jusqu'au 27 juillet 1931.

*Essex, Ont.*—M. P. W. Lee, intérimaire au Bureau de poste de Essex, occupe toujours cette position et en touche le traitement, bien que sa nomination n'ait été autorisée par la Commission du Service Civil que jusqu'au 15 octobre 1931.

*S. Mathias, P.Q.*—M. Arsène Lussier, intérimaire au bureau de poste de S. Mathias, occupe toujours cette position et en touche le traitement bien que sa nomination n'ait été autorisée par la Commission du Service Civil que jusqu'au 1er novembre 1931.

Maintenir dans le service ces employés, au delà du temps autorisé par la Commission étant une violation des dispositions de la loi du Service Civil, c'est illégalement qu'ils sont payés et employés. Je dois par suite, en vertu des dispositions de l'article 41, alinéa 2 de la loi du Revenu consolidé et de la Vérification (Ch. 178, S.R.C. 1927) faire rapport par votre entremise, au Conseil du Trésor de ces paiements comme ayant été faits "au delà de la somme légalement autorisée".

J'ai l'honneur d'être, monsieur le Ministre,

Votre obéissant serviteur,

GEO. GONTHIER, *A.G.*

Le Ministre des Finances.

Remarque.—*Cette lettre est restée sans réponse.*

**Fonctionnaires nommés sans l'autorisation de la Commission du Service Civil—Ministère de l'Intérieur—Crédit 277**

BUREAU DE L'AUDITEUR GÉNÉRAL, 5 août 1932.

MONSIEUR LE MINISTRE,—Le 13 novembre dernier, j'attirais l'attention du Sous-ministre de l'Intérieur sur les nominations de sept gardes et d'un mécanicien, faites à Fort Smith, sans l'autorisation de la Commission du Service Civil, et sur ce que la position d'un ouvrier n'avait pas été classée conformément aux dispositions d'un Arrêté en Conseil du 29 juin 1922 (P.C. 1053), exceptant certaines positions du régime de la loi du Service Civil.

Des prolongations furent daans la suite accordée par la Commission du Service Civil à deux de ces gardes, mais aucune mesure ne paraît avoir été prise pour régulariser l'emploi, en 1931-1932, des sept autres fonctionnaires. Le Ministère a envoyé cet été un fonctionnaire à Fort Smith pour faire une enquête à ce sujet et il m'a assuré qu'il obtiendrait de la Commission du Service Civil les certificats nécessaires pour ceux de ces employés qui ne seraient pas renvoyés.

Comme on ne m'informe pas que les mesures nécessaires seront prises pour régulariser l'emploi de ces fonctionnaires, en 1931-1932, je crois devoir faire rapport par votre entremise, au Conseil du Trésor, qu'au cours de ladite année, le Ministère déboursa des argents sans y être régulièrement autorisé. Ce rapport est fait conformément à l'article 41, paragraphe 2, de la loi du Revenu Consolidé et de la Vérification, (Chap. 178, S.R.C. 1927).

Ci-inclus ampliation de la correspondance échangée à ce sujet.

J'ai l'honneur d'être, monsieur le Ministre,

Votre obéissant serviteur,

A. H. BROWN, *pour l'Auditeur Général.*

Le Ministre des Finances.

*La réponse du Conseil du Trésor fait suite à la lettre du 12 août 1932, "Fonctionnaire transféré.....", page 316.*

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BUREAU DE L'AUDITEUR GÉNÉRAL, 13 novembre 1932.

MONSIEUR,—Les traitements des employés ci-après mentionnés, sont portés sur les bordereaux de paie du compte d'administration des Territoires du Nord-Ouest et du Yukon, Fort Smith, comme payés à même les avances faites à J. A. McDougal, agent du district.

F. C. Campbell, garde, à $75.00 par mois.
P. Campbell, garde, à $75.00 par mois.
F. C. Dent, garde, à $75.00 par mois
H. McDonald, garde, à $75.00 par mois
K. W. Rose, garde, à $75.00 par mois
W. J. Taylor, garde, à $75.00 par mois
R. Wylie, garde, à $75.00 par mois
C. H. Cooper, mécanicien, à $85.00 par mois
C. Gullion, journalier, à $75.00 par mois.

Bien que la dernière de ces positions soit seule exceptée des dispositions de la loi du Service Civil, je ne trouve aucune preuve que les autres positions aient été classées, ou que la Commission du Service Civil ait émis des certificats en faveur des employés ci-dessus nommés. En outre, la position d'ouvrier occupée pendant plus de six mois par Gullion ne paraît pas avoir été classée par la Commission, comme le demandent les dispositions de l'Arrêté en Conseil, du 29 juin 1922 (C.P. 1053).

Voudriez-vous me dire pour quelles raisons vous ne vous êtes pas conformé aux dispositions de la loi du Service Civil, ou dans le cas où vous auriez jugé que cette loi ne s'appliquait pas à ces positions, en vertu de quelle autorisation ces fonctionnaires ont été nommés.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Sous-ministre de l'Intérieur.

MINISTÈRE DE L'INTÉRIEUR, 27 janvier 1932.

MONSIEUR,—J'ai reçu votre lettre me demandant en vertu de quelle autorisation les traitements de certains fonctionnaires de Fort Smith, Territoires du Nord-Ouest, avaient été payés.

On différa de faire nommer régulièrement par la Commission du Service Civil plusieurs gardes chasses de Fort Smith (Territoires du Nord-Ouest), pensant que des fonctionnaires permanents ou saisonniers des provinces des prairies, dont les positions venaient d'être abolies par suite du transfert des ressources naturelles, demanderaient à occuper ces positions vacantes. Il n'y eut toutefois qu'une seule demande de transfert.

Notre biologiste, M. J. Dewey Soper, doit aller cette année à Wood Buffalo Park et se rendre compte du travail qui s'y fait; après cette inspection, nous serons en meilleure position pour décider d'une organisation définitive. Des mesures pourront alors être prises pour faire toutes les nominations nécessaires et, il sera peut-être possible, de nommer des employés d'un autre service.

Cinq des employés mentionnés dans votre lettre, et dont la nomination a été au début autorisée en qualité d'ouvriers, conformément à l'Arrêté en Conseil P.C. 1053. s'acquittent actuellement des devoirs incombant généralement aux gardes chasses. Ce sont: MM. F. C. Campbell, P. Campbell, H. McDonald, W. J. Taylor et R. W. Rose. Ces employés auront la faculté de demander à être nommés régulièrement quand les positions seront annoncées.

En ce qui concerne MM. F. C. Dent et R. Wylie, ils furent régulièrement nommés comme gardes chasses temporaires par la Commission du Service Civil qui leur accorda des certificats de prolongation.

L'emploi de M. C. H. Cooper fut autorisé en qualité d'ouvrier et si sur les bordereaux de paie il est porté comme mécanicien, c'est que pendant l'été, il fut employé en cette qualité sur un bateaau à moteur. M. Cooper et M. Gullion ayant été employés en qualité de journaliers pendant plus de six mois, nous demanderons à la Commission du Service Civil de reclasser leurs positions.

Votre dévoué,

H. H. ROWATT, *Sous-ministre de l'Intérieur.*

L'Auditeur Général.

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BUREAU DE L'AUDITEUR GÉNÉRAL, 8 juin 1932.

MONSIEUR,—Le 9 avril dernier je vous rappelai ma lettre du 17 février et notre correspondance précédente concernant certains fonctionnaires de Fort Smith.

Comme toutes mes lettres sont restées sans réponse, je crois de mon devoir d'attirer l'attention du Conseil du Trésor sur ce que, autant que je puisse m'en assurer, vous avez payé et continuez de payer les traitements de ces employés sans l'autorisation voulue.

Si vous pouvez me fournir quelques explications à leur sujet, je serais heureux de les recevoir avant de soumettre le cas au Conseil du Trésor.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Sous-ministre de l'Intérieur.

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MINISTÈRE DE L'INTÉRIEUR, 11 juin 1932.

MONSIEUR, — J'ai reçu votre lettre du 8 courant concernant certains fonctionnaires employés à Fort Smith sans que la Commission du Service Civil ait émis de certificats en leur faveur.

Je me permettrai de vous faire remarquer que le 27 février dernier nous vous avons informé que M. J. Dewey Soper, notre biologiste, se rendrait cet été à Wood Buffalo Park pour s'y assurer exactement des besoins du service.

M. Soper, arrivé depuis peu à Fort Smith, a commencé son enquête, et aussitôt que son rapport nous sera parvenu, nous nous occuperons de cette question et obtiendrons de la Commission du Service Civil des certificats pour ceux des employés que nous garderons.

Nous vous informerons aussitôt que possible de ce qui aura été décidé.

Votre dévoué,

H. H. ROWATT,

*Sous-ministre de l'Intérieur.*

L'Auditeur Général.

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BUREAU DE L'AUDITEUR GÉNÉRAL, 30 juin 1932.

MONSIEUR, — J'accuse réception de votre lettre du 11 du courant concernant l'emploi de certains fonctionnaires à Fort Smith.

Je suis toutefois d'avis que pour tous ceux de ces fonctionnaires qui ont été employés continuellement, des certificats doivent être obtenus afin de régulariser chacun des cas.

Votre dévoué,

A. H. BROWN

*pour l'Auditeur Général.*

Le Sous-ministre de l'Intérieur.

**Fonctionnaire transféré à une position non classée sans l'autorisation du Service Civil—Ministère de l'Intérieur—Crédit 280**

BUREAU DE L'AUDITEUR GÉNÉRAL, 12 août 1932.

MONSIEUR LE MINISTRE, — Le 1er avril 1931, M. J. Milner, sous-agent du Domaine, de deuxième classe, à Edmonton, fut transféré par le Ministère de l'Intérieur au Bureau d'Inspection de l'Ingénieur des Mines à Fort Smith, au même traitement de $2,760. En outre, à date du 15 juillet 1931, il reçut une indemnité annuelle de résidence de $1,500.

Le 17 novembre 1931, le Ministère demandait la création à Fort Smith d'une position d'agent du Domaine, Classe 1, et la ratification de son transfert. La Commission du Service Civil refusa le reclassement de la position, car il entraînait une augmentation de traitement qui ne pouvait être accordée d'après la minute du Conseil du Trésor du 5 décembre 1931. Dans la suite, la Commission déclara qu'elle n'était pas disposée à classer cette position dans une classe plus élevée que la quatrième classe.

Il s'ensuit que, sans l'autorisation nécessaire de la Commission du Service Civil, M. Milner fut nommé à une position n'ayant pas été créée et que depuis le 1er avril 1931, son traitement est de $800 supérieur à celui que la Commission croit devoir attribuer à la position qu'il occupe. D'après les bordereaux de paie reçus jusqu'à ce jour, le même traitement et la même indemnité de résidence qu'en 1931-32, moins les 10 pour cent, lui ont été payés.

Je crois donc de mon devoir de faire rapport, par votre entremise, au Conseil du Trésor, qu'en 1931-32, le Ministère dépensa pour payer le traitement de M. Milner des sommes qu'il n'était pas régulièrement autorisé à dépenser. Je vous fais rapport conformément à l'article 41, paragraphe 2, de la loi du Revenu consolidé et de la Vérification (Cha. 178, S.R.C. 1927).

Ci-inclus, ampliation de la correspondance échangée à ce sujet.

J'ai l'honneur d'être,

Monsieur le Ministre, votre obéissant serviteur,

A. H. BROWN, *pour l'Aud. Gén.*

Le Ministre des Finances.

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Conseil du Trésor, 6 octobre 1932.

Monsieur,

En réponse à votre letttre du 5 août dernier concernant certains fonctionnaires du Ministère de l'Intérieur, nommés sans l'autorisation requise, je vous délivre ampliation d'une lettre du Sous-ministre de la Justice, en date du 14 du mois dernier, où il fait connaître son avis sur le cas de ces fonctionnaires.

Je crois comprendre que les mesures actuellement prises en ce qui concerne ces employés équivalent à une autorisation régulière. Si tel n'était pas le cas, pourriez-vous me le faire savoir.

Votre dévoué,

W. RONSON,

*Secrétaire intérimaire.*

L'Auditeur Général.

Ministère de la Justice, 14 septembre 1932.

Monsieur,

1. J'ai l'honneur de vous accuser réception de votre lettre du 25 du mois dernier, ainsi que des dossiers du Conseil du Trésor concernant certains fonctionnaires du Ministère de l'Intérieur, nommés sans l'autorisation de la Commission du Service Civil. Il ressort de cette correspondance que, conformément aux dispositions de l'article 41 (2) de la loi du Revenu consolidé et de la Vérification (Chap. 178, S.R.C. 1927) l'Auditeur Général, par l'entremise du Ministre des Finances, a fait rapport au Conseil du Trésor que, en 1931-32, des argents furent dépensés par le Ministère sans y avoir été régulièrement autorisé; et de son côté le Conseil du Trésor désire savoir s'il n'existerait pas une disposition légale justifiant ces paiements.

2. Un des dossiers ci-dessus mentionnés concerne le cas de Monsieur J. Milner, Sous-agent du Domaine, classe 2, qui, le 1er avril 1931, fut transféré par le Ministère de l'Intérieur, d'Edmonton, au bureau de l'Inspecteur en Chef des mines à Fort Smith. M. Milner qui fut transféré avec son même traitement de $2,760.00, reçut en outre, à partir du 15 juillet 1931, une indemnité annuelle de subsistance de $1,500.00. Dans la suite le Ministère demanda à la Commission du Service Civil, conformément aux dispositions de la loi et des règlements du Service Civil, de créer cette position et d'y nommer M. Milner, mais rien n'avait été décidé quand, le 12 août dernier, l'Auditeur Général adressa son rapport. Il ressort toutefois d'une lettre de M. Rowatt, en date du 23 août, qu'à cette date la Commission avait autorisé le transfert de M. Milner à Fort Smith et rédigé un rapport recommandant le transfert de la position INT-DLW-186, adjoint du Domaine, grade 2, qui fut signé par le Ministre de l'Intérieur et transmis au Conseil du Trésor pour qu'il le prenne en considération. Il va sans dire que le certificat de transfert de la Commission est en date du 15 juillet 1931, et que le rapport adressé au Conseil du Trésor recommande que la position soit créée à Fort Smith à cette même date, c'est-à-dire depuis que M. Milner occupe effectivement cette position. Je suis d'avis que si le Conseil approuve le rapport qui lui a été adressé, les paiements faits à M. Milner, en 1931-32, seront de ce fait régularisés, mais je suis aussi d'avis qu'à moins et jusqu'à ce que ce rapport soit approuvé, l'objection de l'Auditeur Général est fondée, à savoir, qu'en 1931-32 le Ministère a dépensé pour payer le traitement de M. Milner, des fonds qu'il n'était pas régulièrement autorisé de dépenser. L'indemnité de subsistance accordée à M. Milner semble l'avoir été par le Ministre de l'Intérieur, conformément aux dispositions d'un arrêté en Conseil du 23 mai, 1931 (C.P. 1663).

3. Le second dossier se rapporte à des paiements qui, en 1931-32, auraient été irrégulièrements faits à sept personnes employées en qualité de journaliers par le Ministère, en vertu des dispositions de l'Arrêté en Conseil du 29 juin 1932 (C.P. 1053), d'après lesquelles certaines positions, dont celles de journaliers sont exceptées du régime de la loi du Service Civil, sous réserve, toutefois, de ne pas enfreindre les règles posées par cet Arrêté en Conseil. Ces journaliers, pendant que le Ministère faisait une enquête sur les besoins du service de ce parc, devaient entre autres fonctions, s'acquitter à titre absolument temporaire, de celles de gardes-chasse à Wood Buffalo Park (Fort Smith, T.N.-O.). On escomptait que certains fonctionnaires du Ministère résidant dans les provinces de l'Ouest et dont les positions avaient été abolies par suite du transfert des ressources naturelles, accepteraient d'être nommés gardiens de parc à titre permanent, et conformément aux règlements de la Loi du Service Civil. Si tel est le cas, je ne suis pas disposé à considérer que l'on ait eu recours aux services de ces journaliers contrairement aux dispositions de la loi du Service Civil. Toutefois, l'une des règles établies par l'Arrêté en Conseil ci-dessus a été enfreinte. Le règlement prévoit en effet que "si l'une des positions exceptées des dispositions de la loi du Service Civil, 1918, en vertu de l'article 38B tel qu'amendé—. doit se continuer pendant plusieurs mois, le Ministère doit faire rapport à la Commission, afin que la position puisse être classée et que le paiement d'aucun traitement ne soit autorisé en attendant que la position ait été classée. Aucune des positions de ces sept journaliers n'ayant été classée par la Commission, bien qu'elles eussent été occupées pendant plusieurs mois, je suis d'avis que l'Auditeur Général a raison en faisant rapport que le Ministère a dépensé des argents pour payer le traitement de ces employés en 1931-32, pendant une période de plus de 6 mois, cette dépense n'étant pas régulièrement autorisée.

Votre dévoué,

STUART EDWARDS, *Sous-ministre.*

***Le Secrétaire intérimaire du Conseil du Trésor.***

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## *Ampliation de la correspondance jointe à la lettre écrite au Ministre des Finances le 12 août 1932*

BUREAU DE L'AUDITEUR GÉNÉRAL, 5 mars 1932.

MONSIEUR.—M. Milner, sous agent du Domaine, grade 2, est, depuis le 1er avril 1931, porté sur les bordereaux de paie du Bureau d'Inspection de l'Ingénieur des Mines à Fort Smith. En plus de son traitement annuel régulier de $2,760, il reçoit, à dater du 1er juillet 1931, une indemnité annuelle de résidence de $1,500.

Je n'ai pas connaissance que la Commission du Service Civil ait autorisé qu'il soit transféré de sa position à celle qu'il occupe actuellement. A défaut d'une telle autorisation il n'est pas régulièrement nommé à cette position.

Votre dévoué,

GEO. GONTHIER, *A.G.*

**Le Sous-ministre de l'Intérieur.**

MINISTÈRE DE L'INTÉRIEUR, 7 mars 1932.

MONSIEUR,—J'ai reçu votre lettre du 5 du courant concernant le transfert d'Edmonton à Fort Smith, de M. J. Milner, sous agent du Domaine, grade 2.

Je dois vous dire que la question du transfert de M. Milner a été soumise à la Commission du Service Civil et vous serez informé aussitôt qu'une décision à ce sujet aura été prise.

Votre dévoué,

H. H. ROWATT, *Sous-ministre.*

L'Auditeur Général.

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BUREAU DE L'AUDITEUR GÉNÉRAL, 3 août 1932.

MONSIEUR,—Voudriez-vous me dire ce qui a été décidé concernant le transfert d'Edmonton à Fort Smith de M. Milner, sous agent du Domaine, classe 2. Vous m'aviez déjà écrit à ce sujet le 8 avril 1932.

Votre dévoué.

La Commission du Service Civil.

A. H. BROWN, *pour l'Aud. Gén.*

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COMMISSION DU SERVICE CIVIL, 5 août 1932.

MONSIEUR,—J'ai bien reçu votre lettre du 3 du courant concernant la demande de transfert d'Edmonton à Fort Smith, de M. Milner, sous agent du Domaine grade 2.

Je suis chargé de vous prévenir que, le 12 mai, le Ministère de l'Intérieur fut informé que la Commission n'était pas disposée à classer la position de Fort Smith dans une classe plus élevée que la classe 4. Le Ministère demanda alors une promotion en faveur de M. Milner. Le Ministère n'ayant pas répondu à la lettre de la Commission, en date du 12 mai, aucune mesure n'a été prise en ce qui concerne le projet de transfert de M. Milner, d'Edmonton à Fort Smith, T.N.-O.

Votre dévoué,

WM. FORAN, *Secrétaire de la Commission.*

L'Auditeur Général.

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## Gratifications tenant place de congés de départ et payées à même un crédit ordinaire—Différents crédits

BUREAU DE L'AUDITEUR GÉNÉRAL, 6 avril 1932.

MONSIEUR,—Je crois devoir attirer l'attention du Conseil du Trésor sur quelques cas où dernièrement des gratifications, au lieu de congés de départ furent accordées à des fonctionnaires ou des officiers ayant pris leur retraite.

*W. W. Cory,* Sous-ministre de l'Intérieur, prit sa retraite le 1er février 1931, (Arrêté en Conseil du 21 janvier 1931), et reçut à même le crédit "Domaine de l'État, dépenses contingentes", une gratification de $1,166.70, équivalente à deux mois de traitement.

*Le Colonel C. Starnes,* Commissaire de la Gendarmerie Royale à cheval du Canada, prit sa retraite le 1er août 1931 (Arrêté en Conseil du 14 juillet 1931), et reçut à même le crédit "Solde et allocations" une gratification de $3,085.00.

*A. C. Johnston,* Receveur général adjoint, Halifax, prit sa retraite le 1er janvier 1932 (Arrêté en Conseil du 23 décembre 1931), et reçut à même le crédit "Frais de gestion", une gratification de $620.50.

*J. M. Lorans,* traducteur principal, Ministère des Finances, prit sa retraite le 1er juin 1932 (Arrêté en Conseil du 4 février 1932) et reçut à même le crédit "Frais de gestion", une gratification de $547.50.

*D. C. Scott,* Surintendant général adjoint des Affaires Indiennes prit sa retraite le 1er avril 1932 (Arrêté en Conseil du 10 mars 1932), et reçut à même le crédit "Indiens, Ontario et Québec", une gratification de $1,350.

Dans le cas de M. Cory, la gratification équivalait à deux mois de son plein traitement, tandis que dans celui du Colonel Starnes elle représentait la différence entre le montant de la pension et de la solde, boni compris, pendant une période de 12 mois, et dans celui des trois autres fonctionnaires, cette même différence, mais pendant six mois seulement.

Je tiens à faire remarquer que si les gratifications accordées au Colonel Starnes et à M. Johnston furent imputées aux crédits à même lesquels étaient payées, la solde ou le traitement, celles accordées à MM. Cory, Scott et Lorans le furent à des crédits d'ordre général ne prévoyant le paiement d'aucun traitement.

L'article 73 de ses règlements autorise la Commission du Service Civil, sous certaines conditions bien définies, à accorder des congés de retraite aux fonctionnaires permanents. Ce règlement, établi en vertu des dispositions de l'article 5 de la loi du Service Civil (Ch. 22, S.R.C. 1927), ayant été approuvé par Son Excellence le Gouverneur Général en Conseil a force de loi, mais il n'existe à ma connaissance, aucune disposition statutaire autorisant le Gouverneur en son Conseil à accorder des gratifications au lieu de congés de retraite.

Pour le paiement de ces gratifications, la nécessité, ou l'opportunité, d'une disposition légale semble être reconnue dans le cas des fonctionnaires du Ministère du Revenu National, l'article 1, alinéa 5 de la loi modifiant la loi du Ministère du Revenu National (Ch. 37-18-19 Geo. V) disposant que.

> "Quand un congé avec traitement peut être accordé à un fonctionnaire au service du Ministère lorsqu'il se retire du service, il lui est versé au lieu de ce congé rétribué et à même le fonds du revenu consolidé, une gratification égale au montant du traitement qu'il aurait reçu si ce congé lui avait été accordé."

Il ressort des dispositions de l'article ci-dessus, tout au moins en ce qui concerne le Ministère du Revenu National, que les gratifications de départ sont payées à même le Fonds du Revenu consolidé et non pas à même un crédit déterminé. Il faut en outre noter que, d'après cette loi, les fonctionnaires touchent en plus de leur retraite, la totalité du traitement qu'ils auraient reçu pendant le congé de départ auquel ils pouvaient avoir droit, au lieu, comme dans les cas ci-avant mentionnés, de ne toucher que la différence entre la retraite et le traitement.

Ces gratifications paraissent avoir été accordées conformément à une opinion du Sous-ministre de la Justice, en date du 31 mars 1931, concernant le cas de M. Cory:

> "En me basant sur une jurisprudence du Ministre de la Justice, Sir Oliver Mowat, relative à une demande du Conseil du Trésor en date du 9 novembre 1897, je pense que le Gouverneur en son Conseil a pouvoir d'autoriser d'imputer cette gratification au crédit 220 "Domaines de l'État et parcs", ce crédit prévoyant pour les dépenses contingentes un montant de $155,000.00, auquel peut normalement être imputée cette gratification."

D'après l'opinion de Sir Oliver Mowat, citée par M. Edwards, le Gouverneur en son Conseil aurait le pouvoir, sous réserve de la responsabilité des ministres devant le Parlement, d'autoriser de faire un paiement à même un crédit général, bien qu'il n'existât aucun obligation légale pour ce paiement.

Sans mettre en question les données sur lesquelles repose la jurisprudence de Sir Oliver Mowat, je suis d'avis qu'en l'interprétant dans son sens le plus large, on peut l'appliquer à toute catégorie de dépenses irrégulièrement imputées à un crédit de la loi de Finances.

Dans certains des cas mentionnés ci-dessus, les gratifications furent imputées à des crédits votés pour des fins entièrement différentes. Les fonds votés par le Parlement, l'étant pour des fins bien déterminées, les ministères ordonnateurs n'ont pas le pouvoir d'en employer un montant quelconque pour d'autres fins que celles prévues, et en cas d'épuisement du crédit auquel est imputable une dépense d'intérêt public, le Ministère concerné ne peut y employer les montants disponibles d'un autre crédit, mais doit se procurer les fonds nécessaires, tel que prévu par la loi.

La loi de Finances, dans le but d'assurer le contrôle du Parlement sur les dépenses, prévoit des crédits distincts pour chaque catégorie de dépenses, mais si pour la seule raison que les ministres sont responsables devant le Parlement, le Gouvernement peut ne pas se conformer aux intentions de la Chambre en votant le budget, et si l'autorisation du Gouverneur en son Conseil est suffisante pour imputer à un crédit des dépenses autres que celles prévues par les termes du crédit voté, le contrôle du Parlement se trouve alors faire place au contrôle du Gouvernement au pouvoir.

On peut déduire d'après les extraits ci-après de l'"Epitome of Reports from Public Accounts Committee" quelle est la conduite tenue en Angleterre dans des cas analogues à ceux cités:

> Page 332.—Ils (les lords de la Trésorerie) estiment qu'il faut conseiller, tout au moins en ce qui concerne les ministères civils, de ne verser aucune gratification spéciale lors de la mise à la retraite d'un fonctionnaire, à moins qu'un montant n'ait été spécialement inscrit dans le budget et voté par la Chambre.
>
> Page 631.—Ils (les lords de la Trésorerie) partagent entièrement le point de vue du comité.....que si dans des cas exceptionnels, outre la retraite statutaire, une gratification spéciale est payée, elle ne doit l'être que si un crédit la prévoyant formellement a été présenté et voté.
>
> Page 640.—Il faut se rappeler que.....le service doit être compris dans les dispositions de la Partie I du budget faisant partie de la résolution adoptée par le Comité des finances comme il ressort de la loi annuelle de Finances. Dans le cas du crédit des "Services divers de la guerre", ce crédit était rédigé en termes si peu précis qu'il était possible d'y imputer toute dépense pouvant avoir quelque rapport avec un des divers services de la guerre. Nous insistons sur l'obligation qu'a le Parlement lorsque les crédits lui sont présentés de vérifier attentivement ceux qui sont rédigés en termes si peu précis.

Par suite de cette façon de voir, je me permets de demander au Conseil du Trésor d'étudier attentivement cette question pour savoir si toutes les gratifications de retraite, semblables à celles énumérées ci-avant, ne devraient pas être autorisées par un vote spécial du Parlement.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

REMARQUES.—*Cette lettre est restée sans réponse; toutefois, d'après les modifications apportées au cours de la dernière session, à la loi du Service Civil (Ch. 40, 22-23 Geo. V), des dispositions furent prises pour que les règlements de la Commission, approuvés par le Gouverneur en son Conseil permettent d'accorder des gratifications au lieu de congé de départ. Ces règlements n'ont pas encore été approuvés.*

**Fonctionnaire Enquêteur dont le traitement n'a pas été payé tel que prévu par la loi de Finances—Ministère du Travail—Crédit 82**

BUREAU DE L'AUDITEUR GÉNÉRAL, 28 juillet 1932.

MONSIEUR LE MINISTRE,—Pour la gouverne du Conseil du Trésor et afin de lui permettre de prendre les mesures qu'il jugera opportunes, je vous délivre ci-inclus ampliation de la correspondance échangée avec le Ministère du Travail au sujet de l'emploi de M. E. McG. Quirk.

M. Quirk fut nommé par le Ministre, en vertu des dispositions de la "loi sur les Enquêtes en matière de différends industriels", mais au lieu de lui payer ses frais de déplacement et un traitement mensuel, jusqu'au 31 mars 1931, il fut payé tant par jour à même le crédit "Commission industrielle mixte", et du 1er avril au 1er août 1931, à même celui de la "loi de l'Éducation technique: dépenses diverses et imprévues". Ce faisant, le Ministère ne s'est pas conformé aux dispositions de l'article 72 de la "loi sur les Enquêtes en matières de différends industriels" disposant que "tous les frais touchant l'administration de la présente loi sont payés à même les crédits votés à cette fin par le Parlement".

Bien que dans le crédit 82 de la loi de Finances 1931-32 on ait prévu une somme de $3,780 pour payer, "à dater du 1er avril 1931, le traitement annuel de M. Quirk, représentant général de la région de l'Est", il continue de toucher un traitement journalier de $15 ou $20 imputé au crédit "loi de l'Éducation technique: dépenses diverses et imprévues". Ces paiements qui allèrent du 1er avril au 31 août 1931, furent de $395 supérieurs à ceux qu'eût touché M. Quirk durant cette période, d'après le crédit spécial de la loi de Finances. Ce trop-payé n'a pas été ajusté. Je vous fais rapport de ce cas conformément au paragraphe 2 de l'article 41 de la loi du Revenu consolidé et de la Vérification (S.R.C. 1927, Ch. 178), car à mon avis, le paiement payé à M. Quirk excédait celui autorisé par le Parlement.

J'ai l'honneur d'être, Monsieur le Ministre,

Votre obéissant serviteur,

A. H. BROWN, *pour l'Auditeur Général.*

Le Ministre des Finances.

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CONSEIL DU TRÉSOR, 26 septembre 1932.

MONSIEUR,—Le Conseil du Trésor a pris en considération votre rapport du 28 juillet dernier, concernant les paiements faits pendant cinq mois de l'année financière 1931-32, à M. E. McG. Guirk, fonctionnaire du Ministère du Travail.

Le Conseil du Trésor est d'avis que bien que la nomination de M. Quirk ait été autorisée à partir du 1er avril, le fait que la nomination ne fut faite que le 1er septembre, justifie le ministère de lui avoir payé pendant cette période son traitement au taux précédemment en vigueur.

Votre tout dévoué,

W. C. RONSON, *Secrétaire Intérimaire.*

L'Auditeur Général.

## Crédits dépassés—Ministère de l'Intérieur—Crédits 80, 277, 279, etc.

BUREAU DE L'AUDITEUR GÉNÉRAL, 5 juin 1931.

MONSIEUR LE MINISTRE,—La Banque de Montréal vient de me communiquer l'état, au 31 mai dernier, des balances disponibles qu'avaient les ministères pour le paiement du traitement de leurs fonctionnaires. D'après cet état, le Ministère de l'Intérieur ayant émis en mai des chèques pour un montant supérieur à celui autorisé par le Parlement avait un découvert de $92,713.62.

Conformément aux dispositions de l'article 41, alinéa 2, de la loi du Revenu consolidé et de la Vérification, je dois faire rapport au Conseil du Trésor que le Ministère de l'Intérieur a payé à même le crédit "Gouvernement civil: Traitements" des sommes dont le total dépasse celui autorisé par le Parlement.

Je tiens à faire remarquer à ce propos, que le 13 mai j'écrivis aux Sous-ministres des Finances et de l'Intérieur, leur donnant les raisons pour lesquelles il ne m'était pas possible d'ordonnancer, en faveur de la Banque de Montréal, le bordereau de paie du Ministère de l'Intérieur pour le mois de mai.

J'ai l'honneur d'être, Monsieur le Ministre,

Votre obéissant serviteur,

GEO. GONTHIER, *A.G.*

Le Ministre des Finances.

REMARQUE.—*Cette lettre est restée sans réponse.*

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BUREAU DE L'AUDITEUR GÉNÉRAL, 13 mai 1931.

MONSIEUR,—Ci-inclus ampliation de ma lettre au Sous-ministre de l'Intérieur, relativement aux bordereaux de paie de son ministère pour le mois de mai.

Comme je le lui fais remarquer, je puis seulement certifier "que le montant est conforme au barème des traitements, et les calculs exacts". En ce qui concerne le bordereau de paie imputable au crédit "Gouvernement Civil" j'autoriserai en faveur de la Banque de Montréal l'émission d'un chèque de $18,588, balance disponible de ce crédit.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Sous-ministre des Finances.

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BUREAU DE L'AUDITEUR GÉNÉRAL, 13 mai 1931.

MONSIEUR,—J'ai reçu les bordereaux de paie de votre Ministère pour le mois en cours. Les montants de ces bordereaux et les crédits auxquels ils sont imputables sont:

| | |
|---|---|
| Gouvernemnt civil: traitements | $119,745 19 |
| Domaine de l'Etat: traitements | 7,626 66 |
| Préservation des forêts | 11,661 05 |
| Parcs nationaux | 8,612 08 |
| Loi sur les oiseaux migrateurs | 745 00 |
| Commission de contrôle du Lac des Bois | 180 00 |
| Délimitation des frontières | 360 00 |
| Forces hydrauliques et réclamations | 5,851 33 |
| Crédit pour le développement national | 11,758 15 |
| Ingénieur chargé de la surveillance des mines | 2,250 00 |
| Observatoire de l'Etat—Ottawa | 4,204 80 |
| Levés des frontières | 1,370 00 |
| Levés topographiques | 20,750 73 |
| Levés géodésiques | 12,566 67 |
| Territoires du Nord-Ouest, Administration | 2,090 00 |
| Territoires du Nord-Ouest, Exploration | 1,316 60 |

Les douzièmes provisoires votés par le Parlement étant insuffisants pour que les fonctionnaires de votre ministère touchent, en mai, la totalité de leur traitement, je ne puis en ordonnancer le paiement. Je certifie seulement que les montants sont conformes au barème et les calculs exacts.

Je certifie de même le bordereau imputable au crédit "Gouvernement Civil: traitements", mais comme il reste à ce crédit un solde disponible de $18,585, j'émets en faveur de la Banque de Montréal un certificat pour ce montaant.

Votre tout dévoué,

GEO. GONTHIER, *A.G.*

Le Sous-ministre de l'Intérieur.

**Trop-payés sur un contrat—Ministère de l'Agriculture—Crédit 108**

BUREAU DE L'AUDITEUR GÉNÉRAL, 20 juillet 1932

MONSIEUR,—Conformément aux dispositions d'un Arrêté en Conseil du 23 juillet 1929 (C.P. 1348), le Ministère des Travaux publics conclut un contrat avec la "Carter-Hall-Aldinger Company" pour la construction d'une station de triage de grains à Moose Jaw. Le 11 septembre 1929, un nouvel Arrêté en Conseil (C.P. 1741), autorisait de conclure un contrat avec la même firme, pour l'installation, en régie intéressée au 10 p. 100 des machines nécessaires.

D'après le devis de l'ingénieur en chef des Travaux publics, le prix d'achat et les frais d'installation des machines étaient de $58,701.91, y compris $31,818 pour l'installation et $3,181 pour la commission de l'entrepreneur. L'Arrêté en Conseil faisait mention de cette évaluation comme aussi du rapport du Sous-ministre approuvant le devis de l'ingénieur en chef; il stipulait également que "le ministère de l'Agriculture achèterait directement lesdites machines (cribles et trieurs)". La requête du Ministre, telle qu'approuvée par l'Arrêté en Conseil était "pour les frais de l'installation, en régie intéressée au 10 p. 100, d'un matériel de triage entraînant une dépense additionnelle d'environ $35,000. Le Ministère de l'Agriculture devant s'occuper de l'achat dudit matériel".

Malgré les limitations de l'Arrêté en Conseil, le Ministère de l'Agriculture paya aux entrepreneurs une commission de 10 p. 100 sur le prix d'achat du matériel, comme aussi sur son installation, d'où un trop-payé de $2,366.22.

Bien qu'à différentes reprises, j'aie attiré l'attention du Ministère de l'Agriculture sur ce trop-payé, aucune mesure n'a été prise pour l'ajuster. Je dois, en conséquence, en vertu des dispositions de l'article 41, paragraphe 2 de la loi du Revenu consolidé et de la Vérification (Ch. 178, S.R.C., 1927), porter à la connaissance du Conseil du Trésor que le Ministère a dépensé en 1931 des argents excédant le montant régulièrement autorisé. Je suis d'avis que non seulement ce payement de $2,366.22 n'était pas autorisé, mais que même il n'était pas légitimement dû.

On remarquera aussi que quoique l'Arrêté en Conseil ait prévu une dépense de $278,250, le coût total s'est élevé à $283,634.11, y compris $5,384.11 de travaux additionnels. Je n'ai pas élevé d'objection contre cette dépense additionnelle, bien qu'elle n'ait pas été autorisée par le Gouverneur en son Conseil.

Ci-inclus ampliation de la correspondance échangée à ce sujet.

J'ai l'honneur d'être, Monsieur le Ministre,

Votre obéissant serviteur,

A. H. BROWN, *pour l'Aud. Gén.*

Le Ministre des Finances.

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Conseil du Trésor, 26 septembre 1932.

Monsieur,

En réponse à votre lettre du 20 juillet dernier concernant un trop-payé à la Carter-Halls-Aldinger Company, je vous délivre ci-inclus ampliation de la lettre adressée aujourd'hui au Sous-Ministre intérimaire de l'Agriculture.

Votre tout dévoué,

W. C. RONSON,

*Secrétaire intérimaire.*

L'Auditeur Général.

50399—21½

Conseil du Trésor, 26 septembre 1932.

Monsieur,

Le Conseil du Trésor a pris en considération un rapport de l'Auditeur Général concernant un trop-payé de $2,366.22 à la Carter-Halls-Aldinger Company, sur un achat de matériel pour la station de triage de grains de Moose Jaw.

Le Conseil, partageant le point de vue de l'Auditeur Général que le paiement d'une commission sur l'achat de ce matériel n'était pas légalement autorisé, conseille au Ministère de se faire rembourser ce montant.

Votre dévoué,

W. C. RONSON,

*Secrétaire intérimaire.*

Le Sous-Ministre de l'Agriculture.

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*Ampliation de la correspondance jointe à la lettre écrite au Ministre des Finances le 20 juillet 1932*

BUREAU DE L'AUDITEUR GÉNÉRAL, 16 octobre 1931.

MONSIEUR,—En juillet 1929, à la suite d'une entente entre votre Ministère et celui des Travaux publics, ce dernier conclut un contrat avec la "Carter-Halls Aldinger Company, Limited", pour la construction d'un entrepôt et d'une station de triage de grains à Moose Jaw.

Un Arrêté en Conseil du 10 septembre 1929, autorisait en outre l'installation des machines de triage nécessaires, qui devait être faite en régie intéressée au 10%, lesdites machines, évaluées à $23,701.91, sur wagon gare départ Moose Jaw, devant être achetées par le Ministère de l'Agriculture.

Les machines de triage furent achetées à la "Strong-Scott Manufacturing Company" par l'intermédiaire de la "Carter-Halls-Aldinger Company", qui, le 31 décembre 1929, vous envoya le compte suivant:

*Compte de la "Sask. Reg. Seed Growers' Plant"*

Matériel acheté pour la station de triage ci-dessus, tel qu'autorisé par Arrêté en Conseil:

| | |
|---|---|
| Strong-Scott Mfg. Co. Ltd. . . . . | 12,062 25 |
| " " " " . . . . . | 8,600 00 |
| " " " " . . . . . | 3,000 00 |
| | 23,662 25 |
| Plus 10% . . . . . | 2,366 22 |
| | $26,028 47 |

Comme l'Arrêté en Conseil du 11 septembre prévoyait que les machines seraient achetées par votre ministère, et n'autorisait une commission de 10% que sur les frais d'installation, je vous demanderais de bien vouloir me dire pour quels motifs la "Carter-Halls-Aldinger Company" fut chargée de l'achat et toucha sur le prix une commission de 10%. Je vous prierais également de me communiquer les comptes originaux de la "Strong-Scott Manufacturing Company".

En 1931, lors du dernier paiement sur l'achat de ce matériel, votre chèque N° 19054 comprenait un montant de $1,060.50 pour "travaux additionnels au logement du concierge, autorisés par M. N. P. Tullis". J'ai constaté que ce montant avait déjà été payé, car il était compris dans l'état no 10 justifiant le paiement fait par chèque du Receveur Général créé à la demande du Ministre des Travaux publics. Comme aucun recouvrement ne paraît encore avoir été effectué, voudriez-vous vous en occuper sans plus tarder.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Sous-ministre de l'Agriculture.

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MINISTÈRE DE L'AGRICULTURE, 4 novembre 1931.

MONSIEUR,—J'ai reçu votre lettre du 16 du mois dernier, et vais m'occuper de cette question. Comme vous me le demandez, je vous envoie les comptes originaux de la "Strong-Scott Manufacturing Company" pour les machines fournies par elle.

Pour vous expliquer en détail cette affaire, je ne crois pas pouvoir mieux faire que de vous envoyer une copie du memorandum préparé à mon intention par notre comptable, M. Fraser.

Nous n'avons rien pu trouver dans nos dossiers montrant que nous ayons dérogé à l'une quelconque des dispositions de l'Arrêté en Conseil, tel que passé par le Ministère des Travaux publics.

Votre dévoué,

J. H. GRISDALE, *Sous-ministre de l'Agriculture.*

L'Auditeur Général.

MINISTÈRE DE L'AGRICULTURE, 3 novembre 1931.

MONSIEUR,—En réponse à la lettre ci-jointe de l'Auditeur Général concernant le paiement des machines intallées dans la station de triage de grains de Moose Jaw, je puis vous fournir les explications suivantes:

Vous aviez convenu avec le Sous-ministre des Travaux publics que ce Ministère prendrait les arrangements nécessaires pour l'installation des machines et que celui de l'Agriculture s'occuperait de l'achat des dites machines. Le 7 septembre 1929, vous avez télégraphié à M. N. P. Tullis l'autorisant à commander, en notre nom, les machines nécessaires pour le triage des grains; sous réserve que le prix d'achat n'excéderait pas $23,500, que les fabricants consentiraient à ce que le paiement soit différé jusqu'aux environs du 1er juin 1930. Le coût des machines, d'après le devis de M. Howe, s'élevait à $23,701.91, et prévoyait une commission de 10% pour l'entrepreneur, soit $2,370.19.

Le 9 septembre, M. Tullis écrivit qu'il avait fait les arrangements préliminaires nécessaires afin que l'on puisse télégraphier aux fabricants de commencer les travaux le même jour. M. Tullis a sans doute compris que la "Carter-Halls-Aldinger Company" devait faire l'installation en régie intéressée au 10%, tant pour le coût des machines que pour l'installation. Il est possible que ce paiement puisse en quelque sorte se justifier du fait que la "Carter-Halls-Aldinger Company" paya les fabricants lors de la réception des machines, car nous avions laissé entendre que nous ne serions pas en mesure de le faire avant 1930, il est raisonnable de supposer qu'elle avait droit à une indemnité pour l'avance de cette somme pendant sept ou huit mois.

Je vous envoie ci-inclus les comptes de la "Strong-Scott Manufacturing Company" concernant ces achats. Le double paiement dont parle l'Auditeur Général dans le dernier paragraphe de sa lettre, m'occupe depuis juillet 1930. A différentes reprises j'ai demandé aux Travaux publics de me donner des explications me permettant de l'ajuster, mais elles m'ont été fournies que le 25 octobre. Je m'en occupe actuellement et, en attendant, j'ai différé le paiement de plusieurs comptes dus aux entrepreneurs.

Votre dévoué,

W. A. FRASER, *Comptable en chef.*

Le Sous-ministre de l'Agriculture.

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BUREAU DE L'AUDITEUR GÉNÉRAL, 30 novembre 1931.

MONSIEUR,—J'ai reçu votre lettre du 4 du courant en réponse à celle que je vous écrivis le 16 octobre dernier au sujet du contrat de MM. "Carter-Halls-Aldinger Company, Limited", pour la construction d'un entrepôt et d'une station de triage de grains à Moose Jaw.

Relativement au quatrième paragraphe de ma lettre, bien que vous me fournissiez les comptes originaux que je vous demandais, vous me dites: "Nous n'avons rien pu trouver dans nos dossiers montrant que nous avons dérogé à l'une quelconque des dispositions de l'Arrêté en Conseil, tel que passé par le Ministère des Travaux publics", il n'en est pas moins nécessaire pour vous d'obtenir un nouvel Arrêté en Conseil autorisant les paiements faits à l'entrepreneur pour les machines fournies en régie intéressée au 10%.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Sous-ministre de l'Agriculture.

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BUREAU DE L'AUDITEUR GÉNÉRAL, 13 février 1932.

MONSIEUR,—Je vous rappelle mes lettres des 16 octobre et 30 novembre et votre réponse en date du 4 novembre dernier au sujet d'un trop payé de $1,060.50. Voudriez vous me dire si ce trop payé a été ajusté et si un Arrêté en Conseil a autorisé les paiements à la "Carter-Halls-Aldinger Company" pour les machines achetées en régie intéressée au 10%.

Votre dévousé,

GEO. GONTHIER, *A.G.*

Le Sous-ministre de l'Agriculture.

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MINISTÈRE DE L'AGRICULTURE, 17 février 1932.

MONSIEUR,—J'ai reçu votre lettre du 13 du courant concernant les trop-payés faits à la Carter-Halls-Aldinger Company, et je vous informe que nous n'avons pas encore demandé au Gouverneur en son Conseil d'autoriser ces paiements. Toutefois cette question est à l'étude.

Votre dévoué,

J. H. GRISDALE, *Sous-ministre de l'Agriculture.*

L'Auditeur Général.

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BUREAU DE L'AUDITEUR GÉNÉRAL, 8 juillet 1932.

MONSIEUR,—Dans votre lettre du 17 février, en réponse à celle que je vous écrivis le 13 du même mois, au sujet des paiements faits à la "Carter-Halls-Aldinger Company, Limited", pour des achats de machines, en régie intéressée au 10%, vous me dites ne pas avoir encore demandé au Conseil d'autoriser ces paiements, mais que vous vous occupez de cette question.

Voudriez-vous me dire si depuis, la question de ces achats a été soumise au Conseil pour qu'il les autorise.

Votre dévoué,

A. H. BROWN, *pour l'Aud. Gén.*

Le Sous-ministre de l'Agriculture.

MINISTÈRE DE L'AGRICULTURE, 9 juillet 1932.

MONSIEUR,—J'ai reçu votre lettre du 8 du courant et je tiens à vous prévenir que la question du paiement fait à la Carter-Halls-Aldinger Company, Limited, n'a pas encore été soumise au Conseil.

Votre dévoué,

A. T. CHARRON, *Sous-minisrte intérimaire.*

L'Auditeur Général.

## Ajustement d'un rétablissement de pension—Crédit 143

BUREAU DE L'AUDITEUR GÉNÉRAL, 18 août 1932.

MONSIEUR,—En se basant sur les modifications apportées en 1930 à la loi des Pensions, les membres de la Commission des Pensions accordèrent le rétablissement de sa pension à un pensionné qui, en 1920, avait opté pour un paiement définitif. Les paiements qui en résultèrent fournirent matière à la correspondance dont ci-inclus ampliation.

Mon bureau et la Commission diffèrent d'opinion relativement aux conditions dans lesquelles une telle pension peut être rétablie. L'article 10 de la loi modifiant la loi des pensions prévoit en partie que "*Lorsque la maladie qui lui donne droit de pension a persisté* mais n'a pas augmenté, un pensionnaire qui a accepté un paiement définitif peut être rétabli dans sa pension, à l'égard de cette invalidité." A mon avis, aucun doute n'est possible, relativement aux intentions du Parlement, en ce qui concerne les conditions requises pour qu'une pension puisse être rétablie: à savoir, que le coefficient d'invalidité n'ait pas varié depuis 1920, mais si par exemple ce coefficient a été ramené de 10% à 5%, il n'a pas persisté, et la pension ne peut être rétablie.

Dans le cas du pensionné Hunt, il ressort des dossiers du Ministère, qu'à la suite de l'examen médical qu'il passa au mois de mars 1931, son taux d'invalidité fut fixé à 5%. D'après le compte de pension, arrêté en 1920 par un paiement définitif de $600, l'invalidité était alors de 10%. Il est donc évident qu'à une époque quelconque, entre 1920 et 1931, l'incapacité réelle a diminué de 5%.

A la suite de l'examen médical, M. Hunt fut cependant payé, du 1er septembre 1920 au 30 septembre 1930, pour un taux d'invalidité de 10% (moins les $600 reçus antérieurement comme paiement définitif), et à dater du 1er octobre, pour un taux de 5%. Mon bureau s'adressa à la Commission des Pensions pour savoir si, à son avis, de 1920 à 1930, le coefficient d'invalidité du pensionné avait toujours été stationnaire. La Commission des pensions m'informa qu'elle ne s'occupait nullement de savoir si l'invalidité avait persisté, qu'il était sans importance que durant cette période de 10 ans, l'invalidité ait ou n'ait pas continué, mais qu'il avait droit au rétablissement de sa pension si l'invalidité existait encore à un degré quelconque le 1er octobre. Dans le cas actuel, l'on peut peut-être dire que l'invalidité existait en 1930, mais il n'est pas prouvé qu'elle ait persisté, car à cette date le coefficient ne fut que de 5%. Je demandai alors au Sous-ministre de la Justice de me dire ce qu'à son avis, il fallait entendre par les termes "lorsque la maladie qui lui donne droit à pension a persisté". Il convint avec moi que c'était une invalidité qui avait persisté au même degré depuis la date du paiement définitif jusqu'à celle où le rétablissement de la pension fut accordé.

Ayant fait connaître au président de la Commission des pensions l'opinion du Ministère de la Justice, il me répondit qu'il ne la partageait pas et que la Commission se proposait, conformément à l'article 66 de la loi, de faire interpréter cet article par la Cour d'appel des Pensions. Bien que prévenu du jour où l'affaire devait être entendue par la Cour, je ne m'y présentai pas comme on me l'avait proposé, estimant ne pas avoir à intervenir dans sa décision. Le cas fut porté devant le Tribunal des pensions, (seule voie pour arriver à la Cour d'appel), qui fut en faveur du rétablissement de la pension et son interprétation de la loi fut confirmée par la Cour d'Appel.

Par suite des dispositions de l'article 66 (*g*) disposant que "Il peut être interjeté appel à la Cour d'Appel des pensions de toute décision du Tribunal des pensions sur la question de déterminer l'interprétation de toute disposition de la présente loi.", je ne m'objectai plus à l'interprétation que la Cour donnait aux Statuts, bien qu'elle fut contraire à celle des juristes de la Couronne. La Cour est autorisée par Statut à interpréter toute section de la loi des Pensions et ses jugements paraissent être définitifs.

Je crois toutefois, de mon devoir de vous communiquer toute la correspondance et les arrêts de la Cour car, outre la question de l'éligibilité au rétablissement d'une pension, il s'en présente une autre d'une grande importance, à savoir, la légalité des méthodes de rajustement dans les cas de rétablissement de pension. Bien que les prétentions de la Commission aient été soutenues en ce qui concerne le droit au rétablissement, un des membres de la Cour d'Appel fut d'avis que ces méthodes étaient absolument irrégulières. Dans ses mots relatives à cette cause, il déclara que les prétentions de l'avocat de la Commission, en ce qui concerne les rajustements, donneraient naissance à une situation "qui paraissait absurde" et qui, à son avis, était contraire aux intentions du Parlement, car d'après ces prétentions: (1) un ancien soldat ayant accepté un paiement définitif, et dans la suite demandé le rétablissement de sa pension, y aurait droit, en vertu de l'article 9, si après un examen médical, il a été reconnu avoir un degré quelconque d'invalidité, ne serait-ce que de 1%; (2) que cette invalidité étant reconnue, sa pension lui serait payée, conformément au taux en vigueur à l'époque du paiement définitif et ce jusqu'à la date de sa demande du rétablissement de sa pension, déduction faite du montant du paiement définitif, après quoi, il recevra une pension conforme à son degré d'invalidité. Ma lettre du 23 octobre 1931, au Ministère de la Justice, explique clairement les points en litige. D'après ce commissaire, dans le cas de Hunt, la Commission des pensions appliqua la loi en se basant sur une interprétation contraire aux intentions de la loi. Il déclara que Hunt aurait dû être rétabli dans sa pension, à dater du 1er juillet 1927, date où le paiement définitif fut épuisé et, qu'à partir de cette date, il aurait dû être payé pour son invalidité réelle et non pas au 10%.

Comme on le verra dans cette correspondance, les vues des membres de la Commission des pensions sont en opposition avec celles de ce membre de la Cour d'Appel, d'où une impasse dont il est peu aisé de sortir. Ma façon de voir à ce sujet n'a pas changé et, à mon avis, la décision des commissaires de la Commission des pensions dans ce cas a causé inutilement une dépense substantielle de fonds publics. Ce n'est évidemment pas l'intention de la loi d'autoriser de payer aux pensionnés des montants plus élevés que ceux auxquels ils ont droit. Bien que je me rende compte des difficultés de déterminer dans chaque cas, la date où l'invalidité d'un pensionné a diminué, dans bien des cas, la chose est pourtant relativement facile. De nombreux pensionnés passèrent un examen médical en 1920, à la suite duquel le médecin déclara de façon formelle qu'il pensait que l'invalidité prendrait fin ou diminuerait dans un délai d'un, deux, ou trois ans, et si les examens médicaux qui eurent lieu après 1920 confirmèrent ce diagnostic, il semblerait juste de réduire le paiement de l'invalidité à partir de la date indiquée lors du premier examen. On doit, je crois, ajouter que les remarques du président de la Commission, concernant la "folie", d'examiner journellement des milliers de pensionnés, n'ont rien à voir avec le cas en question. Dans les cas qui ont été examinés et sur lesquels les médecins se sont prononcés j'ai simplement conseillé que les membres de la Commission des pensions s'efforcent de ne pas payer des pensions disproportionnées avec le taux d'invalidité.

Il est un autre point que je tiendrais à vous soumettre et qui concerne les difficultés que j'ai à surmonter dans l'interprétation de la loi des Pensions. La loi actuelle, comme les autres lois, donne lieu à différentes interprétations et, bien

que la Cour d'Appel ait le devoir de l'interpréter, elle ne peut interpréter que les cas qui lui sont soumis par les Tribunaux des pensions. Comme la juridiction des tribunaux paraît se limiter aux questions concernant le droit à une pension, il semblerait que celles concernant les ajustements ne peuvent pas être portées devant la Cour d'Appel. Dans les cas comme celui ci-dessus, les divergences de vues existant entre mon Bureau et le Tribunal des pensions, entraînant, à mon avis, un trop-payé de deniers publics, je ne puis faire rien autre que d'exposer au Conseil du Trésor, les faits, tels que je les vois.

Votre dévoué,

A. H. BROWN, *pour l'Aud. Gén.*

Le Secrétaire du Conseil du Trésor.

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CONSEIL DU TRÉSOR, 26 septembre 1932.

MONSIEUR,—Le Conseil du Trésor a pris en considération votre rapport du 18 du mois dernier concernant le rétablissement et le rajustement des pensions à ceux des pensionnés qui, en 1920, acceptèrent un paiement définitif.

J'ai reçu instruction de vous informer que le Conseil du Trésor est d'avis que l'interprétation de la Cour d'Appel des Pensions, concernant les paiements, doit être acceptée, car elle est autorisée à interpréter la loi des Pensions. Quant aux ajustements, il semble que la méthode suivie est la seule possible permettant d'appliquer les termes de la loi.

Votre tout dévoué,

W. C. RONSON, *Secrêtaire Intérimaire.*

L'Auditeur Général.

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*Ampliation de la correspondance jointe à la lettre écrite au Conseil du Trésor le 18 août 1932*

BUREAU DE L'AUDITEUR GÉNÉRAL, 23 septembre 1931.

MONSIEUR,—En ce qui concerne le rétaablissement de la pension de A. J. Hunt, je constate que pendant une période de 10 ans, allant de 1920 à 1930, ce pensionné fut payé pour une invalidité de 10 pour cent, ladite invalidité étant, à dater du mois d'octobre 1930, réduite à 5 pour cent.

Comme il ressort des dossiers qu'aucun examen médical n'eut lieu entre le mois de mai 1920 et le mois de mars 1931, il faut en conclure que vous considérez que l'invalidité de 10 pour cent est restée stationnaire pendant les 10 ans terminés en octobre 1930.

Par suite des termes de la loi, telle que modifiée (Chap. 35, Sec. 10, 20-21 Geo. V) "lorsque la maladie a persisté mais n'a pas augmenté", il semblerait que seuls sont soumis à ces dispositions les cas où l'invalidité entraînant une pension a continué au même degré. Tout examen médical, postérieur à cette date, qui révèle une diminution d'invalidité, peut difficilement permettre de déterminer la date où elle se produisit, et par suite, il semble impossible de fixer le total de la pension à payer au cours de la période écoulée.

Je ne m'intéresse nécessairement qu'à sauvegarder les deniers publics, et c'est avec ce seul but en vue que je voudrais savoir si votre Commission estime que les mesures nécessaires ont été prises pour éviter des trop-payés dans des cas analogues à celui que je viens de vous soumettre.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Président de la Commission des pensions.

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COMMISSION DES PENSIONS, 6 octobre 1931.

MONSIEUR,—J'ai bien reçu votre lettre du 23 septembre dernier au sujet de A. J. Hunt. En ce qui concerne le deuxième paragraphe de votre lettre, où vous me dites: "il faut en conclure que vous considérez que l'invalidité de 10 pour cent est restée stationnaire pendant les 10 ans terminés en octobre 1930", je me permettrai de vous faire remarquer que la Commission ne prend pas du tout cette question en considération. Pendant cette période, que le coefficient d'invalidité du pensionné ait été de 100 pour cent, ou ait été nul, si quand il doit être réexaminé en octobre 1930, un coefficient quelconque d'invalidité existe encore, le 1er de ce mois, il a le droit d'être payé durant la période écoulée, d'après le même taux qu'il recevait lors du paiement définitif. La loi est tout à fait claire et aucun avocat n'aurait besoin de la lire deux fois pour la comprendre.

Votre dévoué,

J. T. C. THOMPSON, *Président.*

L'Auditeur Général.

BUREAU DE L'AUDITEUR GÉNÉRAL, 23 octobre 1931.

MONSIEUR,—Par suite d'une divergence de vues existant entre les membres de la Commission des pensions et moi-même, au sujet du paiement de certaines classes de pension, je serais heureux de savoir comment vous interprétez le paragraphe 9 de l'article 25 de la loi des Pensions, tel qu'amendé par l'article 10, Ch. 35, des Statuts de 1930. Cet article se lit comme suit:

> "Lorsque la maladie qui lui donne droit à pension a persisté mais n'a pas augmenté, un pensionnaire qui a accepté un payement définitif peut être rétabli dans sa pension, à l'égard de cette invalidité, à compter de la date à laquelle le montant du payement définitif qu'il a reçu est ou était égal à l'ensemble des versements de pension qu'il aurait reçus si, au lieu d'accepter un payement définitif, il avait continué de toucher une pension conforme au taux en vigueur immédiatement avant que ce payement définitif fut effectué. Toutefois, aucun pensionnaire ainsi rétabli dans sa pension n'a droit à des suppléments de pension pour motif de mariage, ou en considération d'enfants ou de père et mère à charge, durant toute période antérieure au premier jour d'octobre 1930."

La divergence de vues provient de l'interprétation différente que nous donnons au terme "invalidité donnant droit à une pension qui a persisté." D'après les Commissaires, l'invalidité donnant droit à une pension persiste, même si le coefficient a été réduit de 10 pour cent à 1 pour cent, et dans tous les cas semblables, la pension peut être rétablie d'après le coefficient de 10 pour cent jusqu'en 1930. Je ne puis comprendre comment l'article cité peut être interprété de cette façon. A mon avis, bien qu'une invalidité qui a diminué existe encore à un moindre degré, si le coefficient d'invalidité de 10 pour cent d'après lequel était payée la pension n'a pas été stationnaire, la pension ne peut pas être rétablie en vertu des dispositions de la loi. A ce propos, il est bon de noter que l'article 25, paragraphe 8, a en vue les invalidités qui ont augmenté.

Afin de bien faire ressortir l'importance qu'a l'interprétation de la Commission relativement aux dépenses publiques, je donne comme exemple le cas imaginaire suivant: Un pensionné ayant demandé un paiement définitif et dont le coefficient d'invalidité, en 1920, aurait été de 10 à 14 pour cent, recevrait, au lieu d'une pension mensuelle de $14, montant auquel a droit un soldat marié père de trois enfants une somme de $600. En 1930, il demande le rétablissement de sa pension et après l'examen médical, son coefficient d'invalidité est évalué à 1 pour cent; l'ajustement des Commissaires dans un tel cas (d'après leur interprétation de la loi) serait le suivant:

| | |
|---|---|
| Pension—120 mois à $14.00 | 1,680 00 |
| Pour coefficient d'invalidité de 1 pour cent | 100 00 |
| | 1,780 00 |
| A déduire—Paiement définitif fait en 1920 | 600 00 |
| Paiement additionnel devant être fait au pensionné | $1,180 00 |

Ce pensionné recevrait par suite une pension de 10 pour cent durant une période de temps considérable, pendant laquelle son invalidité était seulement de 1 pour cent. Les Commissaires prétendent aussi que, même si durant cette période, son invalidité avait été nulle, le paiement du même montant devrait être fait. Cette façon de voir, à mon avis, n'est pas conforme aux intentions exprimées par l'article 24, paragraphes 1 et 2 de la loi de 1927, stipulant que les pensions pour l'invalidité doivent être accordées et continuées conformément au degré d'invalidité, tel qu'estimé par les Commissaires.

La procédure suivie par la Commission dans des cas analogues entraîne le paiement de pensions qui, à mon avis, ne sont pas proportionnées à l'invalidité d'après laquelle la pension est supposée être établie, et si mon point de vue est exact, il en ressort une dépense de fonds publics excédant les dépenses légalement autorisées. Je dois faire remarquer que bien que je me sois servi d'un cas imaginaire pour expliquer mon point de vue, je pourrais donner des cas où, bien que l'invalidité ait diminué, des paiements de plus de $1,000 furent néanmoins faits.

Comme cette question est urgente, des sommes substantielles étant en jeu, je serais heureux de connaître votre opinion aussitôt qu'il vous sera possible de me la donner.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Sous-ministre de la Justice.

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MINISTÈRE DE LA JUSTICE, 3 novembre 1931.

MONSIEUR,—J'accuse réception de votre lettre du 23 du mois dernier me demandant quelle était mon interprétation du paragraphe 9 de l'article 25 de la loi des Pensions, tel que modifié par l'article 10, Ch. 35 des Statuts de 1930. Je constate que l'on donne une interprétation différente au terme "invalidité qui a persisté donnant droit à une pension", et qu'à votre avis, bien qu'une invalidité qui a diminué existe encore, le coefficient de l'invalidité donnant droit à une pension, tel que déterminé au moment de l'acceptation d'un paiement définitif, devrait rester le même que lors de l'acceptation dudit paiement. A mon avis, votre point de vue est exact.

Votre dévoué,

M. STUART EDWARDS, *Sous-ministre de la Justice.*

L'Auditeur Général.

BUREAU DE L'AUDITEUR GÉNÉRAL, 18 décembre 1931.

MONSIEUR,—Veuillez trouver ci-inclus ampliation d'une lettre du Sous-ministre de la Justice, à qui j'avais demandé de me donner son opinion relativement au rétablissement de la pension de Hunt qui, les 23 septembre et 6 octobre, fournit matière à correspondance entre la Commission et mon Bureau. Il ressort de notre correspondance précédente, qu'à mon avis, le paragraphe 9 de l'article 25 de la loi des Pensions ne prévoit pas le rétablissement de la pension dans les cas où l'invalidité y donnant droit a diminué depuis que le paiement définitif fut fait. Une telle façon de faire exigerait des paiements disproportionnés avec l'invalidité réelle sur laquelle est basé le rétablissement. Le Ministère de la Justice partage ma façon de voir sur ce point. A ce propos, voudriez-vous me faire savoir quelles dispositions se propose de prendre la Commission, relativement aux paiements qui furent faits sans autorisation légale et qui, d'après les dispositions de la loi du Revenu consolidé et de la Vérification ne paraissent pas pouvoir être chargés au crédit voté par le Parlement.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Président de la Commission des pensions.

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COMMISSION DES PENSIONS, 21 décembre 1931.

MONSIEUR,—J'ai reçu votre lettre du 18 décembre, me délivrant ampliation de celle du Sous-ministre de la Justice en date du 3 novembre. Je diffère complètement d'opinion sur la manière dont le Sous-ministre de la Justice et vous-même interprétez cet article. La Commission se propose de demander à la Cour d'appel de l'interpréter, tel que prévu par l'article 66, Ch. 35, 20-21 Geo. V.

Afin de porter cette affaire devant le Tribunal, le pensionné sera prévenu et l'action intentée conformément à l'interprétation de cet article par le Sous-ministre de la Justice et vous-même. La Légion, au nom du pensionné, fera appel au Tribunal. La Légion et la Commission ont pris les mesures pour que l'affaire soit menée activement. Le Président du Tribunal des pensions vous préviendra, ainsi que le Sous-ministre de la Justice, de l'heure, du jour et du lieu où siégera le Tribunal. Dans la suite, il sera fait appel devant la Cour d'Appel des pensions à qui l'on demandera d'interpréter l'article en question et la Commission se conformera à cette interprétation.

En attendant, aucune mesure ne sera prise au sujet de ce cas, ou d'autres cas analogues a celui en litige.

Votre dévoué,

J. T. C. THOMPSON, *Président.*

L'Auditeur Général.

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COMMISSION DES PENSIONS, 20 avril 1932.

MONSIEUR,—En ce qui concerne votre lettre du 23 septembre 1931, et la correspondance qui s'ensuivit, je tiens à vous informer que le 28 décembre 1931, le Tribunal des pensions rendit le jugement suivant:

"Rétablir la pension pour invalidité due à une otite, en vertu de l'article 25, paragraphe 9 de la loi des Pensions."

L'Avocat de la Commission fit appel de ce jugement devant la Cour d'Appel des Pensions qui se déclara compétente. Dès que le jugement de la Cour d'Appel des Pensions fut rendu, la pension fut rétablie au taux de 5 pour 100, tel que prévu par les modifications apportées en 1930 à la loi des Pensions.

Votre dévoué,

W. E. DEXTER, *Secrétaire.*

L'Auditeur Général.

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BUREAU DE L'AUDITEUR GÉNÉRAL, 13 juillet 1932.

MONSIEUR,—En ce qui se rapporte à notre correspondance précédente concernant la pension de A. J. Hunt, je constate que la Cour d'Appel des pensions a confirmé le jugement du Tribunal des pensions, rétablissant la dite pension, en vertu des dispositions du paragraphe 9, de l'article 25 de la loi des Pensions. Il faut remarquer que le prononcé du jugement ne couvre qu'une de mes objections, à savoir, le droit du pensionné à être rétabli dans sa pension. La décision de la Cour est, il va sans dire, acceptée comme finale sur ce point. La base d'après laquelle devait être fait le rajustement en rétablissant la pension, était un autre point mis en question dans ma lettre du 23 septembre dernier, mais qui n'ayant pas été porté devant la Cour, elle n'a pu décider. Il y fut cependant fait allusion, car un des motifs avancés par l'un des juges pour expliquer son jugement se rapporte directement au point en question, à savoir le paiement d'une pension au 10 pour 100 durant une période où l'incapacité réelle paraît avoir été moindre. Pour votre gouverne, je vous délivre ampliation d'un passage des "Reasons for Decision" du juge L. P. Sherwood. Je serais heureux de connaître vos remarques sur ces "Reasons".

J'estime qu'il est de mon devoir, pour la sauvegarde des deniers publics, que le projet d'ajustement suivi par votre Commission en rétablissant cette pension, et plusieurs centaines d'autres analogues, soit soumis au Conseil du Trésor, tout particulièrement du fait que ces "Reasons for Decision" justifient mon point de vue au sujet des objections que j'ai élevées concernant votre projet d'ajustement.

Toutes les explications que vous voudrez bien me fournir relativement à cette lettre seront comprises dans mon rapport au Conseil du Trésor.

Votre dévoué,

A. H. BROWN, *pour l'Aud. Gén.*

Le Président de la Commission des Pensions.

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Extrait des "Reasons for Decision" de M. L. P. Sherwood, juge à la Cour d'appel des Pensions, après l'arrêt de cette Cour.

Bien qu'elles ne soient pas nécessaires pour la décision de cet appel, je tiens à faire quelques observations sur certains des savants arguments avancés par l'avocat en chef de la Commission, le Major Olmstead, ainsi que par M. Bowler, représentant le demandeur.

D'après ce que je comprends, ces messieurs prétendent que, (1) un ancien soldat ayant reçu un paiement définitif et qui dans la suite demande le rétablissement de sa pension, a droit à ce rétablissement en vertu du paragraphe 9 si, un examen médical lui reconnaît un degré d'invalidité quelconque, ne serait-ce que de 1%; (2) cette invalidité ayant été reconnue, il recevrait, jusqu'à la date où il demanda le rétablissement, une pension égale à celle reçue avant le paiement définitif, moins le montant dudit paiement; après quoi le montant serait déterminé par son nouveau coefficient d'invalidité. Je doute fort que telle ait été l'intention du Parlement. Je ne pense pas non plus que ce puisse être naturellement déduit des termes employés, car il en résulterait une situation qui me paraît absurde. Supposons qu'un pensionné de la classe 10 ($90 par an) ait opté en 1920 pour un paiement définitif, et qu'il ne demande le rétablissement de sa pension qu'en 1950, date à laquelle son degré d'invalidité est fixée à 1%. Une incapacité de 1 à 4% donne droit à une gratification laissée à la discrétion de la Commission, mais qui ne doit pas excéder $100. Il aurait droit à une gratification disons, de $25 et à une pension au taux de $90 par an pendant 30 ans, moins le montant du paiement définitif, soit $600.

Je n'ai peut-être pas bien compris l'avocat de la Commission, car ce qui précède ne semble pas exprimer exactement la pratique généralement suivie par elle. Dans le cas de M. Hunt qui nous est actuellement soumis, je constate qu'il opta pour un paiement définitif en octobre 1921. Il reçut alors $600, moins $67.50, représentant le montant de la pension payée dans la suite jusqu'au 1er septembre 1920, soit un montant net de $532.50. A la demande de la Commission, il passa un examen médical au mois de mars 1931, et le 8 avril suivant le taux d'invalidité de 5% fut approuvé par elle. Le dossier 250-B de la Commission des Pensions, autorisant, au nom de cette Commission, ce paiement, se lit comme suit:

> "pension rétablie à dater du 1er septembre 1920, devant être payée d'après la classe 19 du 1er septembre 1920 au 20 septembre 1930 et d'après la classe 20 à partir du 1er octobre 1930. Le paiement définitif de $600 qui avait été consenti doit être recouvré. Pension rétablie en vertu des modifications à la loi des pensions en vigueur à dater du 1er octobre 1930."

Il ne me semble pas que, soit les arguments de l'avocat, tels que je les ai compris lors de la séance du Tribunal, soit l'arrêté de la Commission, soient conformes aux dispositions de la loi.

Il faut noter que les directions de la Commission des Pensions stipulent le rétablissement de la pension à dater du 1er septembre 1920. La loi ne prévoit le rétablissement qu'à partir de la date où le montant du paiement définitif fut égal à la somme des versements qui auraient été reçus, si, au lieu d'accepter un paiement définitif le pensionné avait continué de toucher sa pension conformément au taux en vigueur immédiatement avant que le paiement final ait été fait. Cette apparente dérogation à la loi est une simple question d'administration qui semble pratique au point de vue comptable mais n'a aucun effet matériel calculé en argent. Mais les directives de la Commission des Pensions autorisent une pension de la classe 19 (invalidité de 10% à 14%), du 1er septembre 1920 au 30 septembre 1930 et de la classe 20 (invalidité de 5% à 9%), à dater du 1er octobre 1930, et je ne puis trouver dans la loi aucune disposition autorisant un tel paiement.

Le paragraphe 9 prévoit en effet que quand le coefficient d'invalidité d'un soldat ayant accepté un paiement définitif n'a pas augmenté depuis la date du dit paiement, il faut s'assurer de la date à laquelle le montant du paiement final aurait été épuisé, si le dit pensionné avait continué de toucher une pension conformément au taux en vigueur lors du paiement final. La pension doit être rétablie à partir de cette date. Il est probable que la Commission des Pensions a interprété la loi comme voulant qu'à partir de la mise en vigueur de la loi de 1930, le pensionné rétabli dans sa pension reçoive le même montant que celui qu'il recevait avant le paiement définitif. La loi ne stipule rien de pareil. Elle stipule qu'à partir d'une date qui doit être fixée, comme je l'ai indiqué, la pension d'un soldat doit être rétablie conformément au coefficient d'invalidité lui donnant droit à une pension, si ce coefficient s'est maintenu sans augmenter. Le rétablissement, d'après ce que je calcule devrait dater du 1er juin 1927. Comment peut-on en arriver au coefficient d'invalidité à cette date, je ne saurais le dire. C'est une question à laquelle, seule la Commission peut répondre.

Dans le cas en question l'invalidité, au 1er octobre 1930, a été fixée à 5%, après l'examen médical du mois de mars 1931, d'où il découle qu'une estimation semblable peut être faite dès juin 1927, s'il y avait invalidité à cette date. Ceci me paraît être, au fond, la proposition de la Canadian Legion au Comité parlementaire de 1928.

J'extrais le passage suivant de la déposition de M. Bowler (Procès-verbaux, page 54):

> "Maintenant, la Légion conseille que tous les cas où des paiements définitifs ont été acceptés soient examinés à nouveau si l'invalidité existe encore. Le coefficient sera alors fixé lors de l'acceptation du paiement définitif, et après que le montant du paiement définitif aura été déduit, le rajustement sera fait en conséquence."

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COMMISSION DES PENSIONS, 9 août, 1932.

MONSIEUR,—En réponse à votre lettre du 13 juillet me délivrant ampliation d'une partie des remarques du Colonel Sherwood, membre de la Cour d'Appel des Pensions, je me permettrai de vous faire remarquer, qu'à mon avis, j'estime que la procédure suivie par la Commission a été tout à fait régulière. Il en est de même dans le cas de tous les pensionnés, et particulièrement de ceux qui, dans un délai de 1 à 5 ans, ont passé un examen médical. Ceci revient à dire qu'un pensionné, devant passer tous les 5 ans un examen médical, peut voir son coefficient d'invalidité augmenter un an après avoir passé cet examen et, à défaut de réclamation de sa part sa pension lui est continuée au même taux pendant les 5 ans, et si, à ce moment, la visite médicale révèle une augmentation de son taux d'invalidité le montant de la pension est réajusté. Il en est de même dans le cas où l'invalidité diminuerait.

Pour en arriver à évaluer d'une façon mathématique le taux des pensions, il serait nécessaire qu'environ 76,000 pensionnés passent journellement un examen médical. On voit de suite quelle folie ce serait.

Votre dévoué,

J. T. C. THOMPSON, *Président.*

L'Auditeur Général.

# DEPARTMENTAL CORRESPONDENCE

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# CORRESPONDANCE ÉCHANGÉE AVEC LES MINISTÈRES

# PRECIS OF DEPARTMENTAL CORRESPONDENCE

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# PRECIS OF CORRESPONDENCE

*The following is a precis of the correspondence between the Auditor General and the various departments with regard to various observations made in the course of the audit of the accounts for 1931-32.*

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## DEPARTMENT OF AGRICULTURE

### Authority for grant to National Live Stock Records for cost of printing questioned—Vote 112

On the ground that National Live Stock Records receives a grant of $20,000 from the Live Stock Vote subject to the approval of the Governor in Council, I withheld approval of the issue of a cheque for $6,700.82 to recoup this institution for the cost of printing, incurred during the fiscal year.

*Subsequently the approval of the Governor in Council was obtained for this further grant and the cheque was issued.*—A. G.

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### Authority for grant to the Tobacco Federation of the British Empire paid from Experimental Farms Vote questioned—Vote 113

Seeing no connection between the objects of the Tobacco Federation as outlined in the Order in Council, and the purposes for which the experimental farm stations were established as set out in Section 9 of the Experimental Farm Stations Act, R.S.C. 1927, Chapter 61, I questioned the propriety of an Order in Council authorizing a grant of £110-0-0 to be charged to the appropriation for Experimental Farms.

*A subsequent Order in Council was passed authorizing this grant to be charged to the appropriation for Contributions to Empire Bureau.*—A. G.

---

### Authority for payment of Board of Arbitration questioned—Vote 112

On questioning the authority for paying $20 per diem and expenses to each of two members appointed to a Board of Arbitration, in connection with a complaint under the Live Stock Act, I was informed that these arbitrators were appointed on the minister's authority. I then advised that the approval of the Governor in Council should be obtained for the appointment of this board and their rate of compensation.

*The requisite authority of the Governor in Council was subsequently obtained.*—A.G.

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### Production of vouchers covering Payments of Cold Storage Subsidies requested—Vote 108

In approving certain applications for the payment of subsidies authorized by the Governor in Council, I pointed out that in addition to the certificates of the officials of the Department of Agriculture that they had examined the vouchers submitted by the various associations and found them to be correct, the vouchers themselves should accompany the application, for examination by me before I approve payment.

*The department is now complying with my request and the vouchers are forwarded with the application.*—A. G.

**Removal Expenses on appointment paid without reference to Treasury Board—Vote 112**

The approval of the Treasury Board as provided for by Order in Council dated September 8, 1871, was not obtained for a payment of $87.25 for removal expenses on the appointment (temporary) of an inspector at Vancouver, B.C.

On my questioning this payment I was advised that the appointee was instructed by the departmental officials to spend a few days with the District Supervisor of Beef-grading at Winnipeg, and a similar time with the officers at Regina and Moose Jaw, so that he might observe the service from as many angles as possible. It was considered that in enabling him to obtain the necessary training while en route to British Columbia a saving was effected of the expense of sending a Headquarters Official to Vancouver for that purpose, which would, otherwise, have been necessary.

*Notwithstanding this explanation I am of the opinion that the approval of the Treasury Board should have been obtained.*—A. G.

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## ARCHIVES DEPARTMENT

**Change in organization without approval of Governor in Council—Vote 345**

During the year the Archives office in Halifax, N.S., was closed and the staff transferred to Ottawa. On asking the department if the Governor in Council had approved the changes in organization, I was informed that the matter had long since been placed before the Treasury Board.

*No Order in Council has as yet been obtained.*—A. G.

---

**Payment for vacation periods without proper authority—Vote 345**

Having observed that payments in lieu of vacation had been made to two research workers in France who, under the Civil Service Regulations, were not entitled to vacation with pay, I brought the matter to the attention of the Dominion Archivist. I was informed that the conditions of work, long period of employment and faithful service prompted and justified these payments.

*No further action was taken.*—A. G.

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## INDIAN AFFAIRS DEPARTMENT

**Delay in payment of accounts resulting in loss of discount**

A large number of accounts on which discounts for prompt payment were available were not paid until after the discount period had expired, the appropriation thus being charged unnecessarily with the amounts of these discounts. I requested the department to take advantage of such discounts whenever possible.

---

**Fire Insurance Premium paid contrary to Treasury Board Regulations—Vote 275**

A payment of $240 for insurance premiums on an Indian Industrial School was questioned by me. The department informed me that this insurance was placed for the protection of the equity of the various Indian Bands interested and that further payments would not be made after expiry of present term of insurance.

**Purchase of Land Without Authority of Governor in Council—Vote 272**

The attention of the department was called to the payment of $400 for purchase of land in British Columbia without obtaining the authorization of the Governor in Council. I pointed out that it is the established practice to obtain such authorization for all transactions of this nature.

*Subsequently an Order in Council was obtained.*—A.G.

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**Purchase of Books and Stationery without proper approval—Vote 275**

In the course of the examination of the accounts for Indian Education it was found that a large number of payments had been made for books and stationery supplies purchased from sources other than the Department of Public Printing and Stationery, or without the approval of the King's Printer, as required by the Public Printing and Stationery Act. When this matter was brought to the attention of the Department, the Deputy Minister stated that the provisions of the Act would be observed more closely.

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**Rent refunded for land leased from an Indian—Vote 270**

Among the charges against this vote is an item of $150 being a refund, to the lessee, of rent collected by an Indian for land on an Indian Reserve to which land the Province of Quebec claims title. In reply to my question regarding this payment, the department explained that as they could not substantiate the claim of the Indian to ownership, and as the Indian had no funds, they were obliged to make the refund, and that an endeavour will be made to collect the amount in full from the Indian.

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**Salaries of Graduate Nurses in Excess of Civil Service Classification Schedules—Votes 267 and 271**

During the year the salaries of three graduate nurses were increased to amounts in excess of the maximum authorized by the Civil Service classification schedules. I informed the department that it seemed to me to be inconsistent, if not irregular, to fix and pay a salary in excess of that established by the classification schedules approved by the Governor in Council.

The department in their reply referred me to Order in Council of December 16th, 1922, which provided that the positions of nurses be exempted from the operation of the Civil Service Act and granted to the department the power to fix the rate of remuneration.

Acting on this authority, the department established, without any reference to the Civil Service Commission, three grades of graduate nurses in place of one as formerly established.

I referred the matter to the Civil Service Commission, giving my opinion that the Order in Council did not give the department power to reclassify the positions. The Commission in their reply stated that the matter would receive their early consideration.

*This matter is still under consideration by the Commission.*—A. G.

**Superannuation Abatements not made from salary of an Indian Agent—Vote 268**

I drew the attention of the department to the fact that no superannuation abatements have been made from the salary of a permanent Indian Agent Grade 3, although this position is listed in the Classification schedules as a full time position and the maximum salary has been paid. They replied that only part time service was being rendered and that the agent was engaged in other substantially gainful occupation and as such was debarred by Section 2 (b) (ii) of the Civil Service Superannuation Act from becoming a contributor thereunder.

*The case has been referred to the Civil Service Commission for a ruling.*—A. G.

## INSURANCE DEPARMENT

**Surrender value of Insurance policy withheld pending settlement of claim**

The Department of Insurance made application for the cash surrender value of a policy on the life of an employee of the Department of National Revenue. Since this man had been dismissed from the department because of irregularities including the removal of seized liquor from a bonded warehouse, I brought the application to the attention of the Department of National Revenue in order to insure the discharge of any unsatisfied claims arising out of the irregularities. The department replied with a request to withhold payment as it had been decided to claim customs and excise duties on the seized liquor, and the amount due on the employees' insurance policy appeared to be the only source from which the claim could be met.

*I have been informed that on the advice of the Department of Justice the Department of National Revenue has decided not to press their claim in connection with the amount due from the Insurance Department.*—A.G.

## INTERIOR DEPARTMENT

**Employment of various officials without proper authority — Votes 231, 232, and 280**

A number of officials were employed in positions exempted from the operation of the Civil Service Act for periods in excess of six months. On requesting the department to have these positions classified, I was informed that as the services of these persons had been or were being discontinued, they were not proceeding with the necessary classification.

*No further action was taken.*—A. G.

**Employment of various Park Officials without proper authority—Vote 280**

The department was informed that forty employees of the National Parks were being employed without authority from the Civil Service Commission. In reply I was informed that the necessary authority would be obtained.

*Certificates have been obtained since for eighteen of these employees only.*—A. G.

**Residence telephones paid without proper authority—Vote 280**

I called the attention of the department to payments for telephones in the residences of certain officials in British Columbia, Manitoba and Western Ontario, and was informed that this practice would be discontinued as from April 1st, 1932.

*These payments have been discontinued.*—A.G.

## LABOUR DEPARTMENT

### Vouchers supporting an expense account of a Commissioner requested

An allowance of $15 per day was given to a Commissioner under the Industrial Disputes Investigation Act, to cover his living expenses, while engaged in that capacity.

I reminded the Department that under Section 54 of the Act members of Boards are entitled to their actual necessary travelling expenses only, and asked what authority there was for granting the allowance in question. In reply the Department stated that as the amount claimed appeared reasonable they had no hesitation in approving the account for payment, not as an "allowance," but to cover charges for meals, lodgings and gratuities.

I replied that I was not questioning the reasonableness of the allowance, but that as no statement of expenses, supported by vouchers, was submitted by the Commissioner, the Department was not complying with the provisions of Section 54 of the Industrial Disputes Investigation Act.

The Department subsequently informed me that, in future, members of Boards of Conciliation will be specially instructed to forward vouchers to cover charges for hotel accounts.

*No further action was taken.*—A. G.

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## MARINE DEPARTMENT

### Authority for Employment of office staff, Sorel shipyard, questioned—Vote 221

In reply to my inquiry as to the authority for the employment of certain employees in the accounting office at the Sorel Shipyard, at various daily rates of pay with various classification titles, I was informed that they were engaged on the authority of the Minister. I, thereupon, stated that the positions in question should be classified by the Civil Service Commission and appointments made thereto by that body in accordance with Section 10, sub-sections 1 and 2 (*a*) of the Civil Service Act. I also pointed out that provision is made in Section 59 of the Act for the exemption of these positions from its operation if the Commission considers it advisable, in which case the appointments shall be made by the Minister. The department recently informed me that they had requested the Superintendent of the Shipyard to define the duties of the employees in question with a view to having them classified as required.

*No further action was taken.*—A. G.

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### Classification and rate of pay of Inspectors of Dredges questioned—Vote 221

In the course of the examination of the expenditure on account of the St. Lawrence Ship Channel I found payments amounting to $23,563.15 for wages of employees engaged as Dredge Inspectors from May 26th to October 31st. The Chief Inspector had been paid at the rate of $2,100 per annum, the minimum rate prescribed by the Civil Service Classification for the position of Inspector of Dredges, while the other Inspectors received remuneration at the rate of $1,800 per annum, which is $300 lower than the above minimum rate for Inspectors of Dredges but is the maximum rate prescribed for the position of Dredging Inspector. As all these inspectors appeared to be new employees I asked the authority both for their employment and for the rates of remuneration.

I subsequently forwarded to the department a copy of a communication addressed to me by the Civil Service Commission referring to a letter from the department to the Commission asking that the employment of these Dredge Inspectors should be confirmed, and in which the Commission stated that, in their opinion, the positions occupied by these Inspectors were not exempt from the operation of the Civil Service Act and that, "They are unwilling by issuing certificates now to regularize an irregularity on the part of the department." I pointed out to the department that, in the absence of the requisite authority, no further payments should be made to them.

The department replied that the work performed by these men was on board ship, and that they were employed in the belief that the positions occupied by them were exempt from the operation of the Civil Service Act. Their employment, however, was terminated for the fiscal year and no further payments would be made.

*In view of this explanation no further action was taken.*—A. G.

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**Delayed Payment to Dominion Foundries and Steel, Ltd. questioned—Vote 221**

On November 1, 1930, the Governor in Council authorized the purchase of steel plates from the Dominion Foundries and Steel, Ltd., payment therefor to be charged to Vote 160, River St. Lawrence Ship Channel, etc., of the fiscal year 1930-31. In view of this direction, I questioned a payment of $9,989.93 in this connection as per invoice dated November 28, 1930, from Vote 221, River St. Lawrence Ship Channel, etc., of the fiscal year 1931-32.

In reply I was informed that the account was received in the Department in May, 1931, after the close of the fiscal year, the Superintendent of the Sorel Shipyard explaining that, unfortunately, the claim had been overlooked in the Accounts Office in Sorel. The Department assured me that "as things are arranged now, such things cannot occur."

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## NATIONAL DEFENCE DEPARTMENT

**Expenditure in connection with Air Flights during Central Canada Exhibition borne by Government—Vote 158**

I called the attention of the department to payments amounting to $296.37, made from Vote 158 Training, to officers and men of the Royal Canadian Air Force for subsistence and taxi hire while in Ottawa giving demonstration flights at the Central Canada Exhibition, and asked why these expenses were considered a proper charge against government funds rather than against the Exhibition Association.

I was advised that as flights of this nature were considered to be excellent training for Air Force pilots, the expenditure involved should be borne by the department.

I wrote again recalling that expenses incurred on account of similar services performed during the Canadian National Exhibition at Toronto were paid, in part, by that Association.

*No reply was received to my second letter.*—A. G.

**Fire Insurance paid contrary to Treasury Board Regulations—Vote 329**

In June, 1931, I drew the attention of the Department to a payment of £13-10-0 ($65.70) to the Northern British and Mercantile Insurance Ltd., as renewal premium on a fire insurance policy on the Canadian Government Studio at London and was informed that instructions had been given that the premium should not be renewed on the expiration of the policy. In November, however, finding that the policy had been renewed by paying the premium for another year, to June 16, 1932, and in view of the answer to my enquiry as to the payment of the previous premium, I asked for an explanation. The department replied that instructions were sent to the Battlefields Memorials Commission to discontinue the policy, and that these instructions being transmitted to the High Commissioner, he explained that an agreement had to be reached with the landlord before the government could discontinue the insurance. Later I was informed that the insurance would not be again renewed.

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**Rent of Stores and Camp Equipment Credited to General Stores instead of to Casual Revenue—Vote 150**

I asked the department why the receipts derived from the rental of Stores and Camp Equipment were credited to General Stores, Vote 150, instead of to Casual Revenue, as was the practice in previous years. The answer was that the rental received was barely sufficient to cover the cost of depreciation and repairs, the expenditures for which were charged to the Vote, and that it was quite in order to dispose of these receipts by placing them to the credit of the Vote.

I pointed out later that the former practice of crediting Casual Revenue with such receipts should be adhered to.

*The revenue statements submitted for the current fiscal year show receipts for rentals, etc., credited to Casual Revenue as heretofore.*—A. G.

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## NATIONAL REVENUE DEPARTMENT

**Appointments to staff of Income Tax Division without authority—Votes 354 and 477**

I drew the Commissioner's attention to the fact that several appointments to the staff of the Income Tax Division had been made during the year, without the approval of the Governor in Council and stated that, in my opinion, this approval and authority should be obtained as provided by Section 76 of the Income War Tax Act.

*The requisite authority of the Governor in Council was subsequently obtained.*—A. G.

**Patrol Boat not delivered on date specified in Contract—Votes 354 and 477**

I received an application from the department for the issue of a cheque for $20,400 in favour of Manseau Shipyards, Limited, in payment of the fifth instalment on the construction of the patrol boat *Alachasse,* for use in the Preventive Service.

According to the contract, payment of this instalment was subject to the condition that the vessel be delivered by a fixed date, failing which certain penalties were to be deducted from the contract price.

As the contractors failed to deliver the vessel on the date specified I informed the department, that, unless an extension of the contract was authorized by the Governor in Council, the penalty deduction should be made from this payment.

In reply the Commissioner of Customs stated that the date mentioned in the contract was intended to be tentative rather than absolute, and as the interests of the department had not suffered because of the delay in delivery of the vessel, action would be taken to obtain the sanction of the Governor in Council for the necessary extension of the contract.

*The requisite Order in Council was subsequently obtained and the payment was then approved.*—A. G.

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**Payment of salary of Confidential Messenger in excess of authorized rate—Vote 354**

A Confidential Messenger to the Minister having been appointed by the Governor General in Council at a salary of $1,440, I called the attention of the Commissioner of Customs to the fact that this was $120 in excess of the maximum rate established for the position by the Civil Service classification. I also pointed out that when this position was excluded from the operation of the Civil Service Act, the Governor General in Council, upon the recommendation of the Civil Service Commission, directed that the salary attached thereto should be at one of the rates within the range established by the Commission.

I also stated that the payment of the excessive salary referred to should be discontinued unless the regulations were amended, in accordance with the Civil Service Act, in order to provide for the increased salary.

*No reply to my letter has been received. I note however, that the resignation of the employee in question from the post of Confidential Messenger was accepted by the Governor in Council, as effective from February 1st, 1932, and that since that date, he appears on the payroll of the Income Tax Division as drawing a salary at the rate of $1500 per annum.*

---

**Payment of Security Bond premiums without proper authority—Votes 354 and 477**

In connection with a payment of $219.77 for premiums on security bonds on Income Tax Officers for the fiscal year 1931-32, I informed the Commissioner of Income Tax that as the Department of Justice had given the opinion that payment of these premiums should be authorized by statute or by Order in Council, such authority should be obtained.

*The approval of the Governor in Council was subsequently obtained.*—A. G.

**Purchase of Land without Approval of the Governor in Council—Vote 354**

In the course of the examination of the expenditure accounts of the Department of National Revenue I found that several payments were made for the purchases of land in various localities without the approval of the Governor in Council.

An opinion has been given by the Department of Justice to the effect that there does not appear to be any authority to acquire lands and expend moneys therefor out of parliamentary appropriations without previous sanction of the Governor in Council. In bringing this opinion to the attention of the Commissioner of Customs, I requested that it be borne in mind in future.

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**Salaries of Preventive Service Officers paid in excess of rates provided by Civil Service Classification—Votes 354 and 477**

Under the provisions of subsection 4 of section 3 of the Department of National Revenue Act, as amended by Chap. 37, 1928, certain appointments to the Preventive Service were made by the Governor in Council at salaries in excess of the maximum rate provided for the positions by the classification of the Civil Service.

Since the Statute provides that salaries payable in such cases shall be in accordance with the Civil Service Regulations, I questioned these payments. The department replied that an opinion on this matter had been obtained from the Deputy Minister of Justice. This opinion was to the effect that the Governor in Council has power to determine the salaries in question, and that the exercise of such power is not limited by the maximum or minimum rates prescribed by the general Civil Service Regulations.

*In view of this opinion no further action was taken.*—A. G.

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## PENSIONS AND NATIONAL HEALTH

**Office furnishings not purchased in accordance with Public Works Act—Vote 285**

The department was asked to explain the expenditure of $25 for two rugs purchased from an Ottawa company notwithstanding the fact that section 9 (*f*) of the Public Works Act directs that the Minister of Public Works shall have the management, charge and direction in the matter of supplying of furniture and fittings or repairs to the Government buildings at Ottawa.

The department explained that in purchasing them direct much time was saved and the rugs were bought at a greatly reduced price.

*No further action was taken.*—A. G.

**Transfer of Medical Officers, without the necessary positions being added to the organizations—Vote 285**

On January 16th I wrote the Department of Pensions and National Health with reference to the transfer of Medical Officers from the Immigration Medical Inspection Service to the Board of Pension Commissioners, their salaries being paid by the first-named service. The department replied that the urgent need of the Board of Pension Commissioners and the Pension Tribunals for medical assistance necessitated the presence in Ottawa of these officials, who were available owing to the reduction of staff overseas. The department also stated that the matter of adding the necessary positions to the organization, to which these officers may be officially transferred, was receiving the attention of the Pensions section of the department and the Civil Service Commission.

I wrote again on June 15th inquiring if the reorganization had been effected, and was advised that it had not been possible to secure from the Treasury Board the sanction which would permit of the creation of the necessary additional permanent positions on the establishment of the Board of Pension Commissioners, and further that the Treasury Board is aware of the circumstances of this case and is convinced of the necessity of retaining the services of these doctors for the Board of Pension Commissioners in order to relieve the pressure of work.

The Board of Pension Commissioners and the Department desired that the present arrangement be continued until such time as it was possible to arrange with the Treasury Board for the creation of the additional permanent positions

*No further action was taken.*—A. G.

# PRÉCIS DE CORRESPONDANCE

*Les différentes questions qui, au cours de la vérification des comptes de 1931-1932, donnèrent lieu à un échange de correspondance entre l'Auditeur Général et les Ministères sont résumées ci-après.*

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## AFFAIRES INDIENNES

### Achats de livres et de fournitures scolaires faits sans l'autorisation requise —Crédit 275

La vérification des comptes des Écoles des Indiens révéla qu'une grande quantité de fournitures scolaires n'avaient été achetées ni à l'Imprimerie du Roi, ni avec l'autorisation de l'Imprimeur du Roi, comme le demande la "loi des Impressions et de la Papeterie publiques". Ayant rappelé au Département ces dispositions de la loi, le Surintendant adjoint m'a informé que dorénavant on les observerait plus strictement.

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### Achat de terrain fait sans l'autorisation requise—Crédit 272

Je signalai au Département que, sans demander l'autorisation du Gouverneur en son Conseil, il avait acheté en Colombie Britannique un terrain pour lequel il avait payé $400. Je lui fis remarquer que, d'après une coutume établie, toutes les transactions de cette nature doivent être autorisées par le Gouverneur en son Conseil.

*A ma connaissance aucun Arrêté en Conseil n'a encore été passé.*—A.G.

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### Contribution au fonds de pension n'ayant pas été retenue sur le traitement d'un Agent des Indiens—Crédit 268

Comme un agent des Indiens occupant une position permanente, classe 3, ne contribuait pas au fonds de pension, quoiqu'il touchât le traitement maximum d'une position exigeant les heures réglementaires de présence, j'en demandai les raisons au Département. On m'informa que cet agent n'était employé que de temps à autre et, qu'ayant d'autres occupations très rémunératrices, d'après les dispositions de l'article 2 (b) (ii) de la loi de Pensions, il n'était pas tenu de contribuer au fonds.

*La Commission du Service Civil a été requise de prendre une décision à ce sujet.*—A. G.

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### Infirmières diplômées touchant un traitement excédant celui prévu par le barème des traitements de la Commission du Service Civil—Crédits 267 et 271

Au cours de l'année les traitements de trois infirmières diplômées furent portés à un montant excédant celui prévu par le barème de la Commission du Service Civil. Je prévins le Département, qu'à mon avis, il était illogique, sinon irrégulier, de fixer et de payer un traitement supérieur à celui du barème approuvé par le Gouverneur en son Conseil.

Dans sa réponse, le Département me référa à un Arrêté en Conseil du 16 décembre 1922, disposant que les positions d'infirmières seraient exceptées du régime de la loi du Service Civil, et le montant de leur traitement fixé par le Ministère.

En vertu de cette autorisation, et sans en référer à la Commission du Service Civil, le Département créa trois classes d'infirmières diplômées au lieu d'une comme auparavant. Je soumis cette question à la Commission du Service Civil lui faisant remarquer, qu'à mon avis, l'Arrêté en Conseil ne donnait pas pouvoir au Département de reclasser ces positions. Dans sa réponse, la Commission du Service Civil m'informa qu'elle étudierait aussitôt que possible cette question.

*La Commission du Service Civil a toujours cette question à l'étude.*—A. G.

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**Perte de l'escompte par suite du retard apporté au paiement de certains comptes**

Un grand nombre de comptes n'ayant pas été payés dans le délai fixé pour bénéficier de l'escompte, des montants additionnels furent inutilement imputés aux crédits. Je demandai au Département de bénéficier de ces escomptes chaque fois qu'il lui serait possible.

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**Primes d'assurance-incendie payées contrairement aux règlements du Conseil du Trésor —Crédit 275**

Au cours de l'année, une somme de $240.00 fut payée pour l'assurance-incendie des écoles industrielles des Indiens. En ayant fait l'observation au Département, il me dit que ces assurances avaient été prises pour garantir les droits des différentes bandes intéressées, mais qu'elles ne seraient plus renouvelées.

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**Remboursement du fermage d'une terre affermée d'un Indien—Crédit 270**

Au nombre des dépenses imputées à ce crédit figure un montant de $150.00 pour rembourser au locataire le montant du fermage d'une terre louée à un Indien, comme étant dans la Réserve, mais que la Province de Québec dit lui appartenir. Sur ma demande d'explications, le Département me dit qu'étant dans l'impossibilité d'établir les droits de propriété de l'Indien qui, en outre, était insolvable, il avait été dans l'obligation de faire ce remboursement, mais il s'efforcerait de le recouvrer en totalité.

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## MINISTÈRE DE L'AGRICULTURE

**Frais de déplacement d'un fonctionnaire nouvellement nommé, payés sans en référer au Conseil du Trésor—Crédit 112**

Un inspecteur ayant été nommé à titre temporaire à Vancouver, ses frais de déplacement s'élevant à $87.50 lui furent payés sans l'autorisation du Conseil du Trésor, comme le demande un Arrêté en Conseil du 8 septembre 1871. Ayant demandé les raisons de ce paiement, on me répondit que le Ministère avait donné ordre à ce fonctionnaire de passer quelques jours à Winnipeg, comme aussi à Regina et à Moose Jaw, avec les inspecteurs chargés de classer la viande de bœuf, afin de se documenter autant qu'il lui serait possible sur les devoirs de sa nouvelle fonction. On estima qu'il serait plus économique de le mettre ainsi, en cours de route, au courant de son travail, que d'envoyer à Vancouver un fonctionnaire du ministère, comme il aurait fallu autrement le faire.

*Malgré cette explication, je suis toujours d'avis qu'il aurait fallu obtenir l'autorisation du Gouverneur en son Conseil.*—A.G.

**Paiement aux membres d'un Conseil d'arbitrage faisant question—Crédit 112**

Ayant demandé en vertu de quelle autorisation, les deux membres d'un Conseil d'arbitrage nommés, à la suite d'une plainte portée conformément aux dispositions de la "loi sur les Animaux de ferme" touchaient $20 par jour plus leurs frais, on m'informa que les deux arbitres avaient été nommés et payés avec l'autorisation du Ministre. Je fis alors observer que pour nommer un Conseil d'arbitrage et fixer le montant de la rémunération de ses membres, l'autorisation du Gouverneur en son Conseil était nécessaire.

*L'autorisation du Gouverneur en son Conseil fut obtenue dans la suite.*—A.G.

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**Paiement d'une subvention au National Live Stock Records pour frais d'impression, faisant question—Crédit 112**

Comme, sous réserve de l'autorisation du Gouverneur en son Conseil, "le National Live Stock Records" reçoit une subvention de $20.000. imputable au crédit "Animaux de ferme", je différai d'ordonnancer un chèque de $6,780.82 pour rembourser cette société du montant de ses frais d'impressions pendant l'année financière.

*Le paiement de cette subvention additionnelle ayant dans la suite été autorisé par le Gouverneur en son Conseil, j'approuvai le paiement.*—A.G.

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**Pièces justificatives devant accompagner les paiements imputés aux subventions accordées aux entrepôts frigorifiques**

Je fis remarquer que, outre les attestations des fonctionnaires du Ministère de l'Agriculture, certifiant qu'ils avaient vérifié et trouvé correctes les pièces justificatives transmises par les différentes associations, ces pièces elles-mêmes devaient être jointes aux demandes de paiement pour que je puisse les vérifier avant de les ordonnancer.

*Le Ministère s'est conformé à ma demande et me fournit les pièces justificatives nécessaires.*—A.G.

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**Subvention payée à la "Tobacco Federation of the British Empire" à même le crédit "Fermes expérimentales" faisant question—Crédit 113**

Ne pouvant établir aucun rapport entre le but poursuivi par la "Tobacco Federation", tel que défini par Arrêté en Conseil, et les fins pour lesquelles furent créées les stations agronomiques, en vertu de l'article 9 de la loi des Stations agronomiques, (Chap. 61, S.R.C. 1927), je demandai s'il était possible, par Arrêté en Conseil d'autoriser en faveur de la "Tobacco Federation" une subvention de £110, imputable au Crédit "Fermes Expérimentales".

*Un Arrêté en Conseil autorisa dans la suite d'imputer cette subvention au crédit "Contributions à l'Empire Bureau".*—A.G.

## DÉPARTEMENT DES ARCHIVES

### Congés payés sans l'autorisation requise—Crédit 345

Deux fonctionnaires chargés de faire des recherches en France, bénéficièrent d'un congé payé, bien que d'après les règlements de la Commission du Service Civil ils n'y eussent pas droit. Sur la remarque que j'en fis à l'Archiviste du Dominion il me répondit que les services longs et dévoués et le genre de travaux dont avaient dû s'acquitter ces employés, méritaient, et même pensait-il, justifiaient ces paiements.

*Cette question en est restée là.*—A.G.

### Changement d'organisation qui n'a pas été approuvée par le Gouverneur en son Conseil—Crédit 345

Au cours de l'année, le bureau d'Halifax fut fermé et les employés transférés à Ottawa. Ayant demandé si le Gouverneur en son Conseil avait approuvé cette réorganisation, je fus prévenu que, depuis longtemps, l'autorisation en avait été demandée au Conseil du Trésor.

*A ma connaissance, le Conseil du Trésor n'a encore pris aucune disposition à ce sujet.*—A.G.

## DÉPARTEMENT DES ASSURANCES

### Valeur de rachat d'une police d'assurance retenue en attendant le règlement d'une réclamation

Le département des Assurances me demanda d'ordonner le paiement d'une police-vie, souscrite par un fonctionnaire du Revenu National, révoqué à la suite de plusieurs irrégularités, dont l'enlèvement de liqueurs saisies et mises sous scellés. Ayant prévenu le Ministère du Revenu National de cette demande, afin qu'il put obtenir le remboursement des montants pouvant lui être dus par suite des irrégularités commises, il me pria de différer l'ordonnancement. Il avait en effet décidé d'exiger le paiement des droits de douane et d'accise dus sur les liqueurs saisies et il pensait que seul le montant de cette police d'assurance permettrait à l'employé d'acquitter ces droits.

*Le Ministère du Revenu National m'a informé qu'à la suite d'une opinion du Ministère de la Justice, il avait décidé d'abandonner sa réclamation contre le Département des Assurances.*—A.G.

## MINISTÈRE DE LA DÉFENSE NATIONALE

### Dépenses du pageant aérien de l'Exposition Centrale mises à la charge du Gouvernement—Crédit 150

Je fis remarquer au Ministère qu'il avait imputé au crédit 150, "Entraînement", un montant de $296.37 représentant les frais de logement et de taxis des officiers et des hommes ayant pris part au pageant aérien de l'Exposition Centrale du Canada. Je demandai pour quels motifs il avait cru devoir faire payer ces dépenses par le Gouvernement plutôt que par la Société de l'Exposition.

Il me répondit que ces pageants étant un excellent entraînement pour les pilotes aviateurs, les dépenses en résultant devaient être à la charge du Ministère.

Je lui écrivis de nouveau que les dépenses du pageant tenu lors de l'Exposition Nationale du Canada à Toronto avaient été payées en partie par cette Société.

*Cette seconde lettre est restée sans réponse.*—A.G.

**Montants reçus pour la location d'entrepôts et d'équipements de campagne portés au crédit "Magasins en général", au lieu d'être versés au "Revenu casuel"—Crédit 158**

Je demandai au Ministère pour quels motifs les revenus provenant de la location d'entrepôts et d'équipements de campagne avaient été portés au crédit 150, "Magasins en général", au lieu d'être versés au "Revenu casuel" comme les années précédentes. Le Ministère me répondit que le montant reçu pour cette location suffisait à peine à compenser la dépréciation et à faire les réparations nécessaires, et ces dépenses étant imputables à ce crédit, il était par suite régulier d'y verser ces recettes. Je rappelai encore au Ministère qu'il devrait, comme auparavant, verser ces recettes au crédit du "Revenu casuel".

*Les états de revenus qui m'ont été transmis au cours de l'année font voir que les recettes provenant des locations, etc., sont, comme auparavant, créditées au "Revenu Casuel".*—A. G.

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**Prime d'une assurance-incendie payée contrairement aux règlements du Conseil du Trésor—Crédit 329**

Au mois de juin 1931 j'attirai l'attention du Ministère sur un paiement de £13.10.1 ($65.70) fait à la "Northern British and Mercantile Insurance Limited," pour le renouvellement de la police-incendie du studio du Gouvernement canadien à Londres.

Bien qu'il m'eut informé qu'il avait donné ordre que la police ne soit pas renouvelée lorsqu'elle arriverait à expiration, je m'aperçus, en novembre, que cette assurance avait été encore souscrite et la prime payée pour une nouvelle année prenant fin le 16 juin 1932. Je demandai alors des explications au Ministère, qui me répondit que la "Commission des Monuments sur les Champs de Bataille" avait été prévenue de discontinuer cette assurance, mais que le Haut Commissaire en ayant eu connaissance avait expliqué qu'avant qu'il fut possible de cesser l'assurance, des arrangements devaient être pris avec le propriétaire du studio. Je fus informé dans la suite que l'assurance ne serait pas renouvelée.

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## MINISTÈRE DE L'INTÉRIEUR

**Emploi de certains fonctionnaires sans l'autorisation requise—Crédits 231, 232 et 280**

Plusieurs positions, exceptées des dispositions de la loi du Service Civil, ayant été occupées pendant plus de six mois, j'en demandai le classement. Le Ministère me répondit que les fonctionnaires les occupant avaient été, ou allaient être congédiés, et que, par suite, le classement de ces positions n'était pas nécessaire.

*Aucune nouvelle mesure n'a été prise.*—A. G.

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**Fonctionnaires divers employés dans les Parcs sans l'autorisation requise—Crédit 280**

Je prévins le Département que 40 des employés des Parcs Nationaux avaient été nommés sans l'autorisation de la Commission du Service Civil. Le Ministère me répondit qu'il obtiendrait l'autorisation nécessaire.

*Des certificats ont été obtenus depuis mais pour dix-huit seulement de ces employés.*—A.G.

**Téléphones particuliers payés sans l'autorisation requise—Crédit 280**

Ayant fait remarquer au Ministère que les téléphones particuliers de certains fonctionnaires de la Colombie Britannique, du Manitoba et de l'ouest de l'Ontario étaient payés par lui, il me répondit que ces paiements seraient discontinués à partir du 1er avril 1932.

*Ces paiements ont été discontinués.*—A.G.

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## MINISTÈRE DE LA MARINE

**Autorisation pour l'emploi du personnel du service de la comptabilité des chantiers maritimes de Sorel, faisant question—Crédit 221**

Des fonctionnaires de différentes classes, payés à la journée d'après différents taux, ayant été nommés au service de la comptabilité des chantiers maritimes de Sorel, je demandai sur quelles dispositions légales l'on s'était appuyé pour faire ces nominations. Comme je fus informé qu'elles avaient été faites avec l'autorisation du Ministre, je fis remarquer que, conformément à l'article 10, alinéas 1 et 2 (a) de la loi du Service Civil, de telles positions devaient être classées par la Commission du Service Civil et les nominations faites par elle. J'ajoutais toutefois, que d'après les dispositions de l'article 59 de cette même loi, ces positions peuvent être exceptées de son régime si la Commission le juge opportun, auquel cas, les nominations sont alors faites par le Ministre. Dernièrement le Ministère m'a informé qu'il avait demandé au directeur des chantiers maritimes de définir les devoirs de ces employés afin que les positions soient classées.

*Aucune nouvelle mesure n'a été prise.*—A.G.

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**Classement et traitement d'inspecteurs de dragues faisant question—Crédit 221**

La vérification des dépenses faites pour le chenal de la navigation du St-Laurent révéla que, du 26 mai au 31 octobre, une somme de $23,563.15 avait été payée à des fonctionnaires chargés de l'inspection des dragues. L'inspecteur en chef avait été payé au taux de $2,100 par an, minimum prévu par le barème des traitements de la Commission du Service Civil pour la position d'inspecteur des dragues, et les autres inspecteurs, au taux de $1,800 par an, soit $300 de moins que le minimum ci-dessus mentionné pour les inspecteurs des dragues, mais maximum prévu pour la position de surveillant des dragages. Tous ces employés étant de nouveaux fonctionnaires, je demandai sur quelle disposition l'on s'était appuyé pour les nommer et fixer leur traitement.

La Commission du Service Civil m'écrivit qu'elle avait reçu une lettre du Ministère demandant de confirmer les nominations de ces inspecteurs. Elle disait être d'avis, que les positions occupées par ces inspecteurs n'étaient pas exceptées du régime de la loi du Service Civil et que: "Elle n'était pas disposée à émettre actuellement des certificats pour approuver l'irrégularité commise par le Ministère." Ayant délivré ampliation de cette lettre au Ministère, j'ajoutais qu'à défaut de l'autorisation requise, aucun nouveau paiement ne devait être fait à ces inspecteurs.

Le Ministère me répondit que le service de ces fonctionnaires étant à bord, ils avaient été employés avec la conviction que leur position était exceptée du régime de la loi du Service Civil, mais qu'aucun autre paiement ne leur serait fait, leurs services ayant pris fin au cours de l'année financière.

*A la suite de ces explications, je n'élevai plus de nouvelles objections.*—A.G.

### Paiement en retard à la Dominion Foundries and Steel Ltd. faisant question—Crédit 221

Le 1er novembre 1930, le Gouverneur en son Conseil autorisait d'acheter à la "Dominion Foundries and Steel Ltd." des plaques d'acier dont le paiement serait imputé au crédit 160 (1930-31), "Chenal de Navigation du St-Laurent, etc." Par suite de cette directive, je mis en question la régularité du paiement d'une somme de $9,989.93, imputée au crédit 221 "Chenal de navigation du St-Laurent", pour des plaques achetées le 28 novembre 1930.

Je fus informé que ce compte n'était parvenu au Ministère qu'en mai 1931, après l'arrêt de l'année financière, le service de comptabilité des chantiers maritimes de Sorel l'ayant égaré, aux dires du directeur. Le Ministère m'assura que, d'après le système actuellement en vigueur, de pareils faits ne peuvent plus se produire.

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## MINISTÈRE DES PENSIONS ET DE L'HYGIÈNE

### Médecins ayant été transférés sans que des nouvelles positions aient été créées—Crédit 285

Le 16 juillet dernier j'écrivis au Ministère des Pensions et de l'Hygiène lui demandant pour quels motifs l'Immigration payait les traitements de médecins de son service d'inspection médicale, qui avaient été transférés à la Commission des Pensions. Il me fut répondu que par suite des réductions effectuées dans le personnel d'outre-mer, ces médecins étaient disponibles, et leur présence nécessaire à Ottawa, où la Commission et le tribunal des Pensions en avaient un besoin urgent. Il ajoutait qu'au Ministère, le service des Pensions, de concert avec la Commission du Service Civil, envisageaient la création de nouvelles positions auxquelles ils pourraient être régulièrement nommés.

Le 15 juin, je m'enquis de nouveau si la réorganisation avait eu lieu et je fus informé qu'il n'avait pas été possible d'obtenir que le Conseil du Trésor approuvât la création des positions permanentes additionnelles nécessitées par les travaux de la Commission des Pensions, mais que le Conseil du Trésor était au fait de la situation actuelle et par suite de la grande quantité de travail, convaincu du besoin où se trouve la Commission des Pensions de garder ces médecins.

Les membres de la Commission des Pensions et le Ministère désiraient que les arrangements actuels soient continués jusqu'à ce qu'il soit possible d'obtenir du Conseil du Trésor la création de nouvelles positions permanentes.

*Aucune nouvelle mesure n'a été prise.*—A.G.

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### Mobilier n'ayant pas été acheté conformément à la loi des Travaux Publics—Crédit 285

Je demandai au Ministère pour quel motif deux tapis d'une valeur totale de $25 avaient été achetés à un magasin d'Ottawa, alors que d'après les dispositions de l'article 9 (*f*) de la loi des Travaux publics "le Ministère des Travaux publics a l'administration, la charge et la gestion de l'entretien et de la réparation des édifices de l'Etat au siège du Gouvernement, ainsi que de la fourniture du mobilier, des réparations et des accessoires".

Le Ministère m'expliqua qu'il avait réalisé ainsi une économie non seulement de temps, mais aussi d'argent, les tapis ayant été achetés pour un prix très inférieur à leur valeur.

*Aucune nouvelle mesure ne fut prise à ce sujet.*—A.G.

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## MINISTÈRE DU REVENU NATIONAL

### Achats de terrains faits sans l'autorisation du Gouverneur en son Conseil—Crédit 354

La vérification des dépenses du Ministère révéla que, dans diverses localités, des terrains avaient été achetés sans l'autorisation du Gouverneur en son Conseil.

Comme d'après une opinion du Ministère de la Justice, il n'existe aucune disposition légale permettant d'acquérir des terrains et de les payer à même les argents votés dans la loi des Finances, sans l'autorisation du Gouverneur en son Conseil, je demandai au Ministère de se conformer à l'avenir à cette opinion.

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### Fonctionnaires de l'Impôt sur le Revenu nommés sans l'autorisation requise—Crédits 354 et 477

Je fis remarquer au Commissaire de l'Impôt sur le Revenu que, durant l'année, plusieurs fonctionnaires de son service avaient été nommés sans l'autorisation du Gouverneur en son Conseil et, qu'à mon avis, cette autorisation devait être obtenue tel que prévu par les dispositions de l'article 76 de la loi de l'Impôt sur le Revenu.

*L'autorisation nécessaire fut obtenue dans la suite.*—A.G.

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### Messager de confiance touchant un traitement plus élevé que celui de sa classe—Crédit 354

Un messager de confiance du Ministère du Revenu National fut nommé par Arrêté en Conseil et reçut un traitement annuel de $1,440, soit $120 de plus que le maximum prévu par le barème de la Commission du Service Civil, pour cette classe d'employés.

Je fis remarquer au Commissaire des Douanes que quand sur la recommandation de la Commission, cette position fut exceptée des dispositions de la loi du Service Civil, le Gouverneur en son Conseil décida que le traitement serait au taux de l'un de ceux prévus par le barème des traitements de la Commission.

J'ajoutai que comme le paiement excédait celui prévu, il devrait être discontinué à moins que, conformément aux dispositions de la loi du Service Civil, les règlements ne soient modifiés et ne permettent de payer un salaire supérieur.

*Cette lettre est restée sans réponse. Je remarque toutefois que la démission de cet employé comme messager de confiance fut acceptée par le Gouverneur en son Conseil le 1er avril 1932 et que, depuis cette date, son nom figure sur les bordereaux de paie du service de l'Impôt sur le Revenu, avec un traitement de $1,500 par an.*—A.G.

**Patrouilleur n'ayant pas été lancé à la date prévue par le contrat—Crédits 354 et 477**

Le Ministère me demanda d'ordonnancer, en faveur des chantiers Manseau Limités, un paiement de $20,400, cinquième versement sur le prix convenu pour la construction du patrouilleur *Alachasse*.

D'après les termes du contrat, ce paiement était soumis à la condition que le navire serait terminé à une date fixée, à défaut de quoi certaines retenues seraient faites.

Les constructeurs n'ayant pas terminé le navire à la date prévue, je prévins le Ministère, qu'à moins que le Gouverneur en son Conseil n'accordât une prolongation du délai d'achèvement, les retenues prévues devaient être faites.

Le Commissaire des Douanes me répondit que la date mentionnée dans le contrat était plutôt approximative qu'absolue, et que le service n'ayant pas eu à souffrir de ce retard, il demanderait au Gouverneur en son Conseil de fixer une date plus éloignée pour le lancement du navire.

*Un Arrêté en Conseil ayant autorisé une prolongation du délai, j'ordonnançai le paiement.*—A.G.

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**Primes d'assurances de garantie payées sans l'autorisation requise—Crédits 354 et 477**

Un montant de $219.77 ayant été payé par le Ministère pour les primes d'assurance de garantie des fonctionnaires de l'Impôt sur le Revenu, je l'informai que d'après une jurisprudence du Sous-ministre de la Justice, le paiement de ces primes devant être autorisé statutairement ou par Arrêté en Conseil, il devrait obtenir cette autorisation.

*L'autorisation du Gouverneur en Conseil fut obtenue dans la suite.*—A.G.

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**Traitement des fonctionnaires du service de surveillance excédant celui prévu par le barème des traitements de la Commission du Service Civil—Crédits 354 et 477**

En vertu des dispositions de l'article 4, alinéa 3 de la loi du Ministère du Revenu National, telle que modifiée par le Chapitre 37 de 1928, le Gouverneur en son Conseil nomma divers fonctionnaires de ce service et leur alloua un traitement supérieur à celui prévu pour cette classe d'employés par le barème de la Commission.

La loi prévoyant que dans de tels cas les traitements doivent être fixés d'après le barème, je mis en doute la régularité de ces paiements. Le Ministère me répondit que, d'après une opinion du Sous-ministre de la Justice, le Gouverneur en son Conseil a le pouvoir de fixer les traitements de ces fonctionnaires et que, dans l'exercice de ce pouvoir, il n'était pas tenu de se limiter au traitement minimum ou maximum du barème de la Commission.

*A la suite de ces explications, je n'élevai pas de nouvelles objections.*—A.G.

## MINISTÈRE DU TRAVAIL

**Demande des pièces justificatives des dépenses faites par un commissaire—Crédit 257**

En vertu de la Loi sur les Enquêtes en matière de différends industriels, une allocation de $15 par jour fut accordée à un Commissaire pour l'indemniser de ses dépenses pendant l'accomplissement de ses devoirs.

Je rappelai au Ministère qu'en vertu des dispositions de l'article 54 de cette loi, les membres de la Commission n'ont droit qu'à leurs frais de déplacement et je lui demandai sur quelle disposition il s'était basé pour accorder cette allocation. Il me fut répondu que, comme le montant demandé paraissait juste et raisonnable, le Ministère n'avait pas hésité à ordonnancer le paiement, non à titre d'allocation, mais de dédommagement pour les frais d'hôtel et les pourboires.

Je répondis que je ne mettais pas en doute que le montant ne fut raisonnable, mais que le Commissaire n'ayant transmis aucun état de dépenses, appuyé de pièces justificatives, le Ministère avait négligé de se conformer aux dispositions de l'article 54 de la Loi des Enquêtes en matière de différends industriels.

Dans la suite, le Ministère m'informa, qu'à l'avenir, les membres de la Commission de Conciliation recevraient des instructions d'avoir à fournir des reçus de leurs dépenses d'hôtel.

*Aucune nouvelle mesure n'a été prise.*—A.G.

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